

**COST ALLOCATION PLAN FOR INTEREST EXPENSE ON  
HIGHER EDUCATION FACILITIES BONDS  
FISCAL YEAR 2006**

**OHIO BOARD OF REGENTS  
OFFICE OF BUDGET & RESOURCE PLANNING**

**August 2007**

## **OHIO BOARD OF REGENTS**

### **COST ALLOCATION PLAN FOR INTEREST EXPENSES ON HIGHER EDUCATION FACILITIES BONDS**

FISCAL YEAR 2006

This document supports the Cost Allocation Plan for State costs incurred specifically on behalf of, and in direct benefit to, the public higher education institutions of Ohio. This plan is limited to special obligation (lease-rental) bonds for higher education facilities issued by The Treasurer of State (previously issued by the Ohio Public Facilities Commission) and general obligation bonds for higher education facilities issued by the Ohio Public Facilities Commission.

The State of Ohio provides funding for capital projects to higher education institutions by issuing Higher Education Facilities Bonds. The debt and the associated interest expense are recorded on the financial records of the State of Ohio and do not appear on the records of individual institutions.

The attached schedules calculate the amount of allocable interest expense incurred by the State of Ohio on behalf of the State's institutions of higher education. The Board of Regents has provided these interest allocations to the institutions. It is left to the individual institutions to further allocate the interest expense which is allowable to the specific projects and include the appropriate costs in their indirect cost rate proposals.

The methodology used in determining the allocable interest was to identify the interest expense for fiscal year 2006 with the respective bond series which generated the expense. Only interest for bond issues during FY 1981 and subsequent years is included in the Cost Allocation Plan. The year 1981 was chosen as the earliest period for allocating interest expense as OMB A-21 allows interest expenses for buildings acquired or completed on or after July 1, 1982. It is reasonable to expect that buildings under construction and being funded during 1981 and 1982 were completed after June 30, 1982.

Many bond issues both financed current capital projects and refunded older debt. To adjust for refunded debt, the interest expenses by bond issue are first allocated among fiscal years according to the relative share of current and refunded debt attributable to the original issue. The allocations are described in Tables 1 and 2.

The interest expenses by bond issue are then allocated to the fiscal year during which the proceeds were distributed, under the assumption that disbursements from the fund did not vary significantly from month to month. The year's interest is then allocated among the higher education institutions based on their relative amount of capital fund disbursements during that year. The primary source of this information was the Capital Improvement Appropriations Status Report for Fiscal Years 1981 through 2006. Beginning with the Fiscal Year 2004 Cost Allocation Plan, interest expense allocated to the Ohio Board of Regents for bonds issued in fiscal years 1981 and later ( shown on Pages A-1 to A-27) have been re-allocated to the individual higher education institutions based on each institution's relative share of gross interest expense. The Board of Regents does not "spend" any state higher education capital appropriations. All expenditures previously recorded as Regents' expenditures in fact were allocated to and spent by state colleges and universities either directly or indirectly through one or more of the Regents' authorized consortia. The effects of this re-allocation are incorporated in the summary data on page A-27.

Finally, the actual interest expenses are reduced by the amount of the interest earnings for FY 2006 attributable to the bond issues covered in this report period, as described below.

### **Adjustment for Net Interest Earnings**

Under past indirect cost agreements between the Ohio Board of Regents and the Federal government, interest expenses are to be reduced by interest earnings to determine the net interest expense. In FY 2006, the net interest expense was determined as follows.

First, the gross interest earnings of the Higher Education Facilities Bond Service Fund and the Higher Education Improvement Fund are determined. The interest earnings of the Higher Education Facilities Bond Service Fund are listed in the Higher Education Capital Facilities, Mental Health Capital Facilities, and Parks & Recreation Capital Facilities Lease-Rental Obligations - Treasurer of State Annual Report and Accountants' Report. The interest earnings of the Higher Education Improvement Fund are taken from State Central Accounting System records.

Second, the net interest earnings attributable to the time period of the indirect cost agreement is calculated by multiplying the gross interest earnings by the percentage that the total interest expense for the time period is of the total interest expense paid for that year. The numerator includes interest expense attributable from FY 1981 to the current year, while the denominator includes all interest expenses paid for the current year (pre-FY 1981 interest expense plus post-FY 1981 interest expense). These amounts are listed in the front matter of each year's indirect cost report.

Third, each institution's share of the total eligible interest expenses is proportionately reduced to reflect the calculation of the total net interest earnings.

As shown below, in FY 2006 the total net interest earnings are \$5,242,089 and the net interest expenses are \$108,354,138.

## **FY 2006 Gross Interest Earnings**

<u>Fund</u>	<u>FY 2006 Interest Earnings</u>
Higher Education Facilities Bond Service Fund	\$57,499
Higher Education Improvement <sup>1</sup>	<u>\$ 5,184,590</u>
Total Gross Interest Earnings	\$ 5,242,089

### **Allocation of FY 2006 Interest Expense:**

1. Total Gross Interest Expense Paid in FY 2006:	\$113,596,035
2. Total Interest Expense Paid for Pre-FY 1981 Issues (Ineligible):	\$0
3. Total Interest Expense Paid for Issues from FY 1981 - FY 2006:	\$113,596,035

### **Allocation to Adjust for Refunding Older Issues**

4. Total Interest Expense from #3 Allocated to Pre-FY 1981 Issues Due to Refunding (Ineligible):	\$0
5. Total Interest Expense from #3 Allocated to Issues from FY 1981- FY 2006 (Eligible):	\$113,596,035

### **Determination of FY 2006 Net Interest Earnings**

6. Ratio of Gross Eligible Interest Expenses (#5) to Total Gross Interest Expenses (#1):

$$= \$113,596,035 / \$113,596,035 = 1.000$$

7. Proportionate Adjustment of Gross Interest Earnings:

$$= 1.000 \times \$5,242,089 = \$5,242,089$$

### **Determination of FY 2006 Net Interest Expense**

Total Eligible Interest Expense From FY 1981 to FY 2006 (#3):	\$113,596,035
Less Net Interest Earnings (#7):	(\$5,242,089)
FY 2006 Net Interest Expense:	\$ 108,353,946

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<sup>1</sup> Pursuant to section 135.21 of the Ohio Revised Code, the Office of Budget and Management has allocated interest earnings of \$5,184,590 to the Higher Education Improvement Fund in FY 2006.

TABLE 1: SUMMARY OF RECALLED/REFUNDED DEBT

Original Issue	Date of Original Issue	Original Total Amount	Amount Used to Refund/Recall* Old Debt	Original Issue, Net of Refunds and Recall Offsets	% of Original Issue to Attribute to Original Issue	% of Original Issue to Attribute to An Older Issue
1970A	08/01/70	\$40,000,000	\$0	\$40,000,000	100.0%	0.0%
1971B	05/01/71	\$50,000,000	\$0	\$50,000,000	100.0%	0.0%
1972A	03/01/72	\$60,000,000	\$0	\$60,000,000	100.0%	0.0%
1972B	08/01/72	\$75,000,000	\$0	\$75,000,000	100.0%	0.0%
1973A	06/01/73	\$40,000,000	\$0	\$40,000,000	100.0%	0.0%
1974A	04/01/74	\$45,000,000	\$0	\$45,000,000	100.0%	0.0%
1974B	12/01/74	\$40,000,000	\$0	\$40,000,000	100.0%	0.0%
1975A	06/01/75	\$30,000,000	\$0	\$30,000,000	100.0%	0.0%
1976A	03/01/76	\$100,000,000	\$0	\$100,000,000	100.0%	0.0%
1976B	10/01/76	\$70,000,000	\$0	\$70,000,000	100.0%	0.0%
1977A	09/01/77	\$50,000,000	\$0	\$50,000,000	100.0%	0.0%
1978A	03/01/78	\$60,000,000	\$0	\$60,000,000	100.0%	0.0%
1978B	08/01/78	\$100,000,000	\$0	\$100,000,000	100.0%	0.0%
1979A	06/01/79	\$65,000,000	\$0	\$65,000,000	100.0%	0.0%
1980A	08/01/80	\$85,000,000	\$0	\$85,000,000	100.0%	0.0%
1981A	03/01/81	\$45,000,000	\$0	\$45,000,000	100.0%	0.0%
1982A	07/01/82	\$75,000,000	\$0	\$75,000,000	100.0%	0.0%
1983A	04/01/83	\$90,000,000	\$0	\$90,000,000	100.0%	0.0%
1984A	01/01/84	\$90,000,000	\$0	\$90,000,000	100.0%	0.0%
1984B	09/01/84	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1985A	06/01/85	\$110,000,000	\$0	\$110,000,000	100.0%	0.0%
1986A	02/01/86	\$110,000,000	\$0	\$110,000,000	100.0%	0.0%
1986B	08/01/86	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1987A	04/01/87	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1987B	07/01/87	\$130,000,000	\$130,000,000	\$0	0.0%	100.0%
1988A	01/01/88	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1988B	09/01/88	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1989A	04/01/89	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1989B	12/01/89	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1990A	08/01/90	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1991A	04/01/91	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1991B	10/01/91	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1992A	02/01/92	\$251,855,000	\$137,405,000	\$114,450,000	45.4%	54.6%
1992B	07/01/92	\$115,000,000	\$0	\$115,000,000	100.0%	0.0%
1992C	10/01/92	\$136,110,000	\$51,110,000	\$85,000,000	62.4%	37.6%
1993A	06/01/93	\$205,800,000	\$84,520,000	\$121,280,000	58.9%	41.1%
1993B	12/01/93	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1994A	03/01/94	\$253,000,000	\$132,150,000	\$120,850,000	47.8%	52.2%
1994B	11/01/94	\$120,000,000	\$0	\$120,000,000	100.0%	0.0%
1995A	04/01/95	\$166,400,000	\$26,635,000	\$139,765,000	84.0%	16.0%
1995B	10/01/95	\$140,000,000	\$0	\$140,000,000	100.0%	0.0%
1996A	02/01/96	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1996B	10/01/96	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1997A	04/01/97	\$282,300,000	\$132,415,000	\$149,885,000	53.1%	46.9%
1997B	10/01/97	\$236,500,000	\$86,500,000	\$150,000,000	63.4%	36.6%
1998A	04/01/98	\$254,200,000	\$107,840,000	\$146,360,000	57.6%	42.4%
1998B	07/01/98	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1998C	12/01/98	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
1999A	08/01/99	\$100,000,000	\$0	\$100,000,000	100.0%	0.0%
2000A <sup>1</sup>	02/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2000B <sup>1</sup>	11/01/00	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A <sup>1</sup>	04/01/01	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2001A <sup>2</sup>	04/01/01	\$394,495,000	\$394,495,000	\$0	0.0%	100.0%
2001B <sup>1</sup>	10/01/01	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002A <sup>1</sup>	05/01/02	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2002A <sup>2</sup>	08/15/02	\$253,275,000	\$253,275,000	\$0	0.0%	100.0%
2002B <sup>1</sup>	11/14/02	\$175,000,000	\$0	\$175,000,000	100.0%	0.0%
2002C <sup>1</sup>	11/21/02	\$54,975,000	\$54,975,000	\$0	0.0%	100.0%
2003A <sup>1</sup>	06/05/03	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2003A <sup>2</sup>	02/01/03	\$36,065,000	\$36,065,000	\$0	0.0%	100.0%
2004A <sup>1</sup>	04/01/04	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2004B <sup>1</sup>	09/23/04	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2004A <sup>2</sup>	10/05/04	\$173,975,000	\$173,975,000	\$0	0.0%	100.0%
2005A <sup>1</sup>	03/24/05	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2005B <sup>1</sup>	09/29/05	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2005C <sup>1</sup>	09/29/05	\$49,495,000	\$49,495,000	\$0	0.0%	100.0%
2006A <sup>1</sup>	04/27/06	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
2006B <sup>1</sup>	12/19/06	\$150,000,000	\$0	\$150,000,000	100.0%	0.0%
6B		\$8,668,445,000	\$1,850,855,000	\$6,817,590,000	78.6%	21.4%

<sup>1</sup> General Obligation Bonds

\* Does not include any such amounts funded from Excess Reserve Funds.

<sup>2</sup> Lease Rental Bonds

Allocation among issues:

From:

	<u>1995A</u>	<u>1997A</u>	<u>1997B</u>	<u>1998A</u>	<u>2001A-LR</u>	
To:	84.0%, 1995A	53.1%, 1997A	63.4%, 1997B	57.6%, 1998A	9.3%, 1991B	11.7%, 1994B
	16.0%, 1980A	15.2%, 1987A	16.4%, 1988A	20.1%, 1990A	10.0%, 1992A	13.6%, 1995A
		14.9%, 1988B	20.2%, 1989B	22.3%, 1991A	9.4%, 1992B	13.4%, 1995B
		16.8%, 1989A			7.6%, 1992C	14.2%, 1996B
					10.8%, 1993B	
	<u>2002A-LR</u>	<u>2003A-LR</u>	<u>2004A-LR</u>	<u>2004C-GO</u>	<u>2005C-GO</u>	
	3%, 1992B	27.6%, 1997B	5.8%, 1997A	100%, 2000B <sup>1</sup>	100%, 2001A <sup>1</sup>	
	2.5%, 1992C	27.6%, 1998A	12.4%, 1997B			
	6.9%, 1993A	27.6%, 1998C	26.1%, 1998A			
	6.4%, 1994A	17.2%, 1999A	13.7%, 1998B			
	1.7%, 1996A		26.1%, 1998C			
	7.8%, 1997A		15.9%, 1999A			

TABLE 2: First Adjustment of FY 2006 Interest Payments for Refunded Debt

Issue	Original Date	Total FY 2006 Interest Payments	ADJUSTMENTS				Total FY 2006 Net of Adjustments
			Reduction to Original Issue	Original, Net of Reduction	Addition to Older Issue	Source of Addition	
1970A	08/01/70	\$0	\$0	\$0	\$0		\$0
1971B	05/01/71	\$0	\$0	\$0	\$0		\$0
1972A	03/01/72	\$0	\$0	\$0	\$0		\$0
1972B	08/01/72	\$0	\$0	\$0	\$0		\$0
1973A	06/01/73	\$0	\$0	\$0	\$0		\$0
1974A	04/01/74	\$0	\$0	\$0	\$0		\$0
1974B	12/01/74	\$0	\$0	\$0	\$0		\$0
1975A	06/01/75	\$0	\$0	\$0	\$0		\$0
1976A	03/01/76	\$0	\$0	\$0	\$0		\$0
1976B	10/01/76	\$0	\$0	\$0	\$0		\$0
1977A	09/01/77	\$0	\$0	\$0	\$0		\$0
1978A	03/01/78	\$0	\$0	\$0	\$0		\$0
1978B	08/01/78	\$0	\$0	\$0	\$0		\$0
1979A	06/01/79	\$0	\$0	\$0	\$0		\$0
1980A	08/01/80	\$0	\$0	\$0	\$0		\$0
1981A	03/01/81	\$0	\$0	\$0	\$0		\$0
1982A	07/01/82	\$0	\$0	\$0	\$0		\$0
1983A	04/01/83	\$0	\$0	\$0	\$0		\$0
1984A	01/01/84	\$0	\$0	\$0	\$0		\$0
1984B	09/01/84	\$0	\$0	\$0	\$0		\$0
1985A	06/01/85	\$0	\$0	\$0	\$0		\$0
1986A	02/01/86	\$0	\$0	\$0	\$0		\$0
1986B	08/01/86	\$0	\$0	\$0	\$0		\$0
1987A	04/01/87	\$0	\$0	\$0	\$144,400	1997A	\$144,400
1987B	07/01/87	\$0	\$0	\$0	\$0		\$0
1988A	01/01/88	\$0	\$0	\$0	\$172,692	1997B	\$172,692
1988B	09/01/88	\$0	\$0	\$0	\$141,550	1997A	\$141,550
1989A	04/01/89	\$0	\$0	\$0	\$159,600	1997A	\$159,600
1989B	12/01/89	\$0	\$0	\$0	\$212,706	1997B	\$212,706
1990A	08/01/90	\$0	\$0	\$0	\$211,653	1998A	\$211,653
1991A	04/01/91	\$0	\$0	\$0	\$234,819	1998B	\$234,819
1991B	10/01/91	\$0	\$0	\$0	\$1,546,138	2001A <sup>2</sup>	\$1,546,138
1992A	02/01/92	\$0	\$0	\$0	\$1,662,514	2001A <sup>2</sup>	\$1,662,514
1992B	07/01/92	\$0	\$0	\$0	\$1,888,879	2001A <sup>2</sup> ,2002A <sup>2</sup>	\$1,888,879
1992C	10/01/92	\$0	\$0	\$0	\$1,535,274	2001A <sup>2</sup> ,2002A <sup>2</sup>	\$1,535,274
1993A	06/01/93	\$0	\$0	\$0	\$1,837,118	2002A <sup>2</sup>	\$1,837,118
1993B	12/01/93	\$0	\$0	\$0	\$1,795,516	2001A <sup>2</sup>	\$1,795,516
1994A	03/01/94	\$0	\$0	\$0	\$1,782,766	2002A <sup>2</sup>	\$1,782,766
1994B	11/01/94	\$0	\$0	\$0	\$1,945,142	2001A <sup>2</sup>	\$1,945,142
1995A	04/01/95	\$0	\$0	\$0	\$2,261,020	2001A <sup>2</sup>	\$2,261,020
1995B	10/01/95	\$227,500	\$0	\$227,500	\$2,227,769	2001A <sup>2</sup>	\$2,455,269
1996A	02/01/96	\$212,188	\$0	\$212,188	\$2,358,903	2002A <sup>2</sup>	\$2,571,091
1996B	10/01/96	\$717,500	\$0	\$717,500	\$2,360,770	2001A <sup>2</sup>	\$3,078,270
1997A	04/01/97	\$950,000	(\$445,550)	\$504,450	\$2,424,980	2002A <sup>2</sup> ,2004A <sup>2</sup>	\$2,929,430
1997B	10/01/97	\$1,053,000	(\$385,398)	\$667,602	\$2,556,301	2002-03-04A <sup>2</sup>	\$3,223,903
1998A	04/01/98	\$1,053,000	(\$446,472)	\$606,528	\$2,702,821	2003A <sup>2</sup> ,2004A <sup>2</sup>	\$3,309,349
1998B	07/01/98	\$1,251,000	\$0	\$1,251,000	\$2,505,423	2002A <sup>2</sup> ,2004A <sup>2</sup>	\$3,756,423
1998C	12/01/98	\$1,131,000	\$0	\$1,131,000	\$2,702,821	2003A <sup>2</sup> ,2004A <sup>2</sup>	\$3,833,821
1999A	08/01/99	\$911,250	\$0	\$911,250	\$1,653,510	2003A <sup>2</sup> ,2004A <sup>2</sup>	\$2,564,760
2000A <sup>1</sup>	02/01/00	\$5,218,400	\$0	\$5,218,400	\$0		\$5,218,400
2000B <sup>1</sup>	11/01/01	\$2,274,956	\$0	\$2,274,956	\$2,972,775	2002C <sup>1</sup>	\$5,247,731
2001A <sup>1</sup>	04/01/01	\$5,372,844	\$0	\$5,372,844	\$813,977	2005C <sup>1</sup>	\$6,186,821
2001A <sup>2</sup>	04/01/01	\$16,625,144	(\$16,625,144)	\$0	\$0		\$0
2001B <sup>1</sup>	10/01/01	\$7,259,788	\$0	\$7,259,788	\$0		\$7,259,788
2002A <sup>1</sup>	08/15/02	\$6,982,888	\$0	\$6,982,888	\$0		\$6,982,888
2002A <sup>2</sup>	08/15/02	\$10,870,521	(\$10,870,521)	\$0	\$0		\$0
2002B <sup>1</sup>	11/14/02	\$8,139,669	\$0	\$8,139,669	\$0		\$8,139,669
2002C <sup>1</sup>	11/21/02	\$2,972,775	(\$2,972,775)	\$0	\$0		\$0
2003A <sup>1</sup>	06/05/03	\$6,671,925	\$0	\$6,671,925	\$0		\$6,671,925
2003A <sup>2</sup>	02/01/03	\$1,803,250	(\$1,803,250)	\$0	\$0		\$0
2004A <sup>1</sup>	04/01/04	\$5,844,831	\$0	\$5,844,831	\$0		\$5,844,831
2004B <sup>1</sup>	09/23/04	\$6,868,558	\$0	\$6,868,558	\$0		\$6,868,558
2004A <sup>2</sup>	10/05/04	\$8,448,750	(\$8,448,750)	\$0	\$0		\$0
2005A <sup>1</sup>	03/24/05	\$6,011,442	\$0	\$6,011,442	\$0		\$6,011,442
2005B <sup>1</sup>	09/29/05	\$3,909,881	\$0	\$3,909,881	\$0		\$3,909,881
2005C <sup>1</sup>	09/29/05	\$813,977	(\$813,977)	\$0	\$0		\$0
2006A <sup>1</sup>	04/27/06	\$0	\$0	\$0	\$0		\$0
2006B <sup>1</sup>	12/19/06	\$0	\$0	\$0	\$0		\$0
68		\$113,596,035	(\$42,811,837)	\$70,784,197	\$42,811,837		\$113,596,035

<sup>1</sup> General Obligation Bonds<sup>2</sup> Lease-Rental Bonds

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1981	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
81	OHIO BOARD OF REGENTS	1,425,624	2.09%	0
81	BOWLING GREEN STATE UNIVERSITY	935,066	1.37%	0
81	UNIVERSITY OF AKRON	2,402,320	3.52%	0
81	CENTRAL STATE UNIVERSITY	573,108	0.84%	0
81	CLEVELAND STATE UNIVERSITY	6,042,822	8.87%	0
81	UNIVERSITY OF CINCINNATI	14,425,523	21.16%	0
81	KENT STATE UNIVERSITY	1,717,836	2.52%	0
81	WRIGHT STATE UNIVERSITY	7,297,280	10.71%	0
81	MIAMI UNIVERSITY	895,356	1.31%	0
81	OHIO UNIVERSITY	275,209	0.40%	0
81	N.E. OHIO COLLEGE OF MED	95,880	0.14%	0
81	MEDICAL COLLEGE OF OHIO	174,258	0.26%	0
81	CASE WESTERN RESERVE UNIVERSITY	266,073	0.39%	0
81	OHIO STATE UNIVERSITY	11,751,240	17.24%	0
81	AGRICULTURAL R & D CENTER	104,406	0.15%	0
81	SOUTHERN STATE COMM COLLEGE	217,303	0.32%	0
81	SHAWNEE STATE UNIVERSITY	329,082	0.48%	0
81	UNIVERSITY OF TOLEDO	1,762,631	2.59%	0
81	YOUNGSTOWN STATE UNIVERSITY	5,639,322	8.27%	0
81	RIO GRANDE COMM COLLEGE	725,959	1.07%	0
81	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
81	CINCINNATI STATE TECH COMM COLLEGE	7,111	0.01%	0
81	MUSKINGUM AREA TECH COLLEGE	15,414	0.02%	0
81	HOCKING TECH COLLEGE	12,348	0.02%	0
81	TERRA STATE COMM COLLEGE	368,053	0.54%	0
81	AGRICULTURAL TECH COLLEGE	0	0.00%	0
81	BELMONT TECHNICAL COLLEGE	0	0.00%	0
81	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
81	SINCLAIR COMM COLLEGE	1,432,119	2.10%	0
81	CUYAHOGA COMM COLLEGE	6,676,732	9.80%	0
81	LAKELAND COMM COLLEGE	0	0.00%	0
81	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
81	LIMA TECHNICAL COLLEGE	0	0.00%	0
81	NORTHWEST STATE COMM COLLEGE	19,513	0.03%	0
81	LORAIN COUNTY COMM COLLEGE	1,564	0.00%	0
81	COLUMBUS STATE COMM COLLEGE	1,397,550	2.05%	0
81	CLARK STATE COMM COLLEGE	2,200	0.00%	0
81	JEFFERSON COMM COLLEGE	0	0.00%	0
81	OWENS STATE COMM COLLEGE	157,639	0.23%	0
81	STARK STATE COLLEGE of TECHNOLOGY	997,191	1.46%	0
81	EDISON STATE COMM COLLEGE	14,069	0.02%	0
81	MARION TECHNICAL COLLEGE	0	0.00%	0
TOTAL FOR FY 1981		\$68,157,801	100.00%	\$0

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1982	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
82	OHIO BOARD OF REGENTS	5,557,087	17.42%	0
82	BOWLING GREEN STATE UNIVERSITY	233,204	0.73%	0
82	UNIVERSITY OF AKRON	1,191,814	3.74%	0
82	CENTRAL STATE UNIVERSITY	249,750	0.78%	0
82	CLEVELAND STATE UNIVERSITY	2,122,170	6.65%	0
82	UNIVERSITY OF CINCINNATI	3,124,530	9.79%	0
82	KENT STATE UNIVERSITY	114,137	0.36%	0
82	WRIGHT STATE UNIVERSITY	2,451,609	7.68%	0
82	MIAMI UNIVERSITY	1,399,335	4.39%	0
82	OHIO UNIVERSITY	3,295,026	10.33%	0
82	N.E. OHIO COLLEGE OF MED	0	0.00%	0
82	MEDICAL COLLEGE OF OHIO	119,934	0.38%	0
82	CASE WESTERN RESERVE UNIVERSITY	47,435	0.15%	0
82	OHIO STATE UNIVERSITY	5,407,362	16.95%	0
82	AGRICULTURAL R & D CENTER	78,038	0.24%	0
82	SOUTHERN STATE COMM COLLEGE	30,436	0.10%	0
82	SHAWNEE STATE UNIVERSITY	89,850	0.28%	0
82	UNIVERSITY OF TOLEDO	3,469,556	10.87%	0
82	YOUNGSTOWN STATE UNIVERSITY	148,103	0.46%	0
82	RIO GRANDE COMM COLLEGE	81,649	0.26%	0
82	WASHINGTON STATE COMM COLLEGE	31,226	0.10%	0
82	CINCINNATI STATE TECH COMM COLLEGE	53,174	0.17%	0
82	MUSKINGUM AREA TECH COLLEGE	0	0.00%	0
82	HOCKING TECH COLLEGE	3,400	0.01%	0
82	TERRA STATE COMM COLLEGE	228,068	0.71%	0
82	AGRICULTURAL TECH COLLEGE	0	0.00%	0
82	BELMONT TECHNICAL COLLEGE	68,950	0.22%	0
82	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
82	SINCLAIR COMM COLLEGE	1,437,054	4.50%	0
82	CUYAHOGA COMM COLLEGE	0	0.00%	0
82	LAKELAND COMM COLLEGE	94,500	0.30%	0
82	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
82	LIMA TECHNICAL COLLEGE	0	0.00%	0
82	NORTHWEST STATE COMM COLLEGE	105	0.00%	0
82	LORAIN COUNTY COMM COLLEGE	0	0.00%	0
82	COLUMBUS STATE COMM COLLEGE	686,973	2.15%	0
82	CLARK STATE COMM COLLEGE	7,350	0.02%	0
82	JEFFERSON COMM COLLEGE	0	0.00%	0
82	OWENS STATE COMM COLLEGE	3,696	0.01%	0
82	STARK STATE COLLEGE of TECHNOLOGY	9,689	0.03%	0
82	EDISON STATE COMM COLLEGE	70,048	0.22%	0
82	MARION TECHNICAL COLLEGE	0	0.00%	0
TOTAL FOR FY 1982		\$31,905,258	100.00%	\$0



THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1983	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
83	OHIO BOARD OF REGENTS	15,376,724	13.47%	0
83	BOWLING GREEN STATE UNIVERSITY	8,308,923	7.28%	0
83	UNIVERSITY OF AKRON	9,309,958	8.15%	0
83	CENTRAL STATE UNIVERSITY	1,274,728	1.12%	0
83	CLEVELAND STATE UNIVERSITY	3,547,415	3.11%	0
83	UNIVERSITY OF CINCINNATI	10,779,996	9.44%	0
83	KENT STATE UNIVERSITY	1,305,111	1.14%	0
83	WRIGHT STATE UNIVERSITY	2,581,809	2.26%	0
83	MIAMI UNIVERSITY	9,435,412	8.26%	0
83	OHIO UNIVERSITY	7,401,504	6.48%	0
83	N.E. OHIO COLLEGE OF MED	2,085,238	1.83%	0
83	MEDICAL COLLEGE OF OHIO	2,959,608	2.59%	0
83	CASE WESTERN RESERVE UNIVERSITY	365,670	0.32%	0
83	OHIO STATE UNIVERSITY	7,972,797	6.98%	0
83	AGRICULTURAL R & D CENTER	405,940	0.36%	0
83	SOUTHERN STATE COMM COLLEGE	176,483	0.15%	0
83	SHAWNEE STATE UNIVERSITY	1,989,803	1.74%	0
83	UNIVERSITY OF TOLEDO	2,065,670	1.81%	0
83	YOUNGSTOWN STATE UNIVERSITY	4,226,703	3.70%	0
83	RIO GRANDE COMM COLLEGE	200,853	0.18%	0
83	WASHINGTON STATE COMM COLLEGE	458,625	0.40%	0
83	CINCINNATI STATE TECH COMM COLLEGE	145,014	0.13%	0
83	MUSKINGUM AREA TECH COLLEGE	9,706	0.01%	0
83	HOCKING TECH COLLEGE	259,932	0.23%	0
83	TERRA STATE COMM COLLEGE	404,924	0.35%	0
83	AGRICULTURAL TECH COLLEGE	80,529	0.07%	0
83	BELMONT TECHNICAL COLLEGE	48,500	0.04%	0
83	CENTRAL OHIO TECH COLLEGE	83,061	0.07%	0
83	SINCLAIR COMM COLLEGE	9,701,506	8.50%	0
83	CUYAHOGA COMM COLLEGE	3,032,434	2.66%	0
83	LAKELAND COMM COLLEGE	142,006	0.12%	0
83	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
83	LIMA TECHNICAL COLLEGE	0	0.00%	0
83	NORTHWEST STATE COMM COLLEGE	97,964	0.09%	0
83	LORAIN COUNTY COMM COLLEGE	669,492	0.59%	0
83	COLUMBUS STATE COMM COLLEGE	794,325	0.70%	0
83	CLARK STATE COMM COLLEGE	220,666	0.19%	0
83	JEFFERSON COMM COLLEGE	460,263	0.40%	0
83	OWENS STATE COMM COLLEGE	4,638,541	4.06%	0
83	STARK STATE COLLEGE of TECHNOLOGY	1,073,963	0.94%	0
83	EDISON STATE COMM COLLEGE	80,122	0.07%	0
83	MARION TECHNICAL COLLEGE	0	0.00%	0
TOTAL FOR FY 1983		\$114,171,918	100.00%	\$0

THE OHIO BOARD OF REGENTS  
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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1984	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
84	OHIO BOARD OF REGENTS	1,406,129	1.27%	0
84	BOWLING GREEN STATE UNIVERSITY	3,035,236	2.74%	0
84	UNIVERSITY OF AKRON	5,744,685	5.19%	0
84	CENTRAL STATE UNIVERSITY	1,196,026	1.08%	0
84	CLEVELAND STATE UNIVERSITY	898,025	0.81%	0
84	UNIVERSITY OF CINCINNATI	8,604,647	7.78%	0
84	KENT STATE UNIVERSITY	1,551,381	1.40%	0
84	WRIGHT STATE UNIVERSITY	6,815,613	6.16%	0
84	MIAMI UNIVERSITY	2,129,561	1.93%	0
84	OHIO UNIVERSITY	9,468,294	8.56%	0
84	N.E. OHIO COLLEGE OF MED	504,491	0.46%	0
84	MEDICAL COLLEGE OF OHIO	4,643,951	4.20%	0
84	CASE WESTERN RESERVE UNIVERSITY	9,297,198	8.40%	0
84	OHIO STATE UNIVERSITY	9,457,207	8.55%	0
84	AGRICULTURAL R & D CENTER	265,754	0.24%	0
84	SOUTHERN STATE COMM COLLEGE	43,717	0.04%	0
84	SHAWNEE STATE UNIVERSITY	3,428,103	3.10%	0
84	UNIVERSITY OF TOLEDO	8,029,803	7.26%	0
84	YOUNGSTOWN STATE UNIVERSITY	3,502,333	3.17%	0
84	RIO GRANDE COMM COLLEGE	1,712,224	1.55%	0
84	WASHINGTON STATE COMM COLLEGE	1,755,897	1.59%	0
84	CINCINNATI STATE TECH COMM COLLEGE	51,504	0.05%	0
84	MUSKINGUM AREA TECH COLLEGE	8,018	0.01%	0
84	HOCKING TECH COLLEGE	1,273,696	1.15%	0
84	TERRA STATE COMM COLLEGE	3,516,387	3.18%	0
84	AGRICULTURAL TECH COLLEGE	32,052	0.03%	0
84	BELMONT TECHNICAL COLLEGE	22,796	0.02%	0
84	CENTRAL OHIO TECH COLLEGE	1,292,909	1.17%	0
84	SINCLAIR COMM COLLEGE	2,417,517	2.19%	0
84	CUYAHOGA COMM COLLEGE	8,010,062	7.24%	0
84	LAKELAND COMM COLLEGE	2,266,217	2.05%	0
84	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
84	LIMA TECHNICAL COLLEGE	0	0.00%	0
84	NORTHWEST STATE COMM COLLEGE	113,285	0.10%	0
84	LORAIN COUNTY COMM COLLEGE	4,282,930	3.87%	0
84	COLUMBUS STATE COMM COLLEGE	261,342	0.24%	0
84	CLARK STATE COMM COLLEGE	90,602	0.08%	0
84	JEFFERSON COMM COLLEGE	82,309	0.07%	0
84	OWENS STATE COMM COLLEGE	3,203,170	2.90%	0
84	STARK STATE COLLEGE of TECHNOLOGY	198,701	0.18%	0
84	EDISON STATE COMM COLLEGE	1,455	0.00%	0
84	MARION TECHNICAL COLLEGE	0	0.00%	0
TOTAL FOR FY 1984		\$110,615,227	100.00%	\$0

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1985	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
85	OHIO BOARD OF REGENTS	24,991,398	16.43%	0
85	BOWLING GREEN STATE UNIVERSITY	1,881,887	1.24%	0
85	UNIVERSITY OF AKRON	3,263,159	2.15%	0
85	CENTRAL STATE UNIVERSITY	1,547,403	1.02%	0
85	CLEVELAND STATE UNIVERSITY	6,346,688	4.17%	0
85	UNIVERSITY OF CINCINNATI	10,244,465	6.74%	0
85	KENT STATE UNIVERSITY	10,038,118	6.60%	0
85	WRIGHT STATE UNIVERSITY	2,151,335	1.41%	0
85	MIAMI UNIVERSITY	15,221,249	10.01%	0
85	OHIO UNIVERSITY	10,723,665	7.05%	0
85	N.E. OHIO COLLEGE OF MED	608,704	0.40%	0
85	MEDICAL COLLEGE OF OHIO	638,499	0.42%	0
85	CASE WESTERN RESERVE UNIVERSITY	2,024,212	1.33%	0
85	OHIO STATE UNIVERSITY	17,849,556	11.74%	0
85	AGRICULTURAL R & D CENTER	189,639	0.12%	0
85	SOUTHERN STATE COMM COLLEGE	2,884,582	1.90%	0
85	SHAWNEE STATE UNIVERSITY	866,554	0.57%	0
85	UNIVERSITY OF TOLEDO	2,559,410	1.68%	0
85	YOUNGSTOWN STATE UNIVERSITY	14,753,593	9.70%	0
85	RIO GRANDE COMM COLLEGE	957,629	0.63%	0
85	WASHINGTON STATE COMM COLLEGE	340,217	0.22%	0
85	CINCINNATI STATE TECH COMM COLLEGE	1,000,171	0.66%	0
85	MUSKINGUM AREA TECH COLLEGE	202,743	0.13%	0
85	HOCKING TECH COLLEGE	631,335	0.42%	0
85	TERRA STATE COMM COLLEGE	2,268,504	1.49%	0
85	AGRICULTURAL TECH COLLEGE	497,067	0.33%	0
85	BELMONT TECHNICAL COLLEGE	976,401	0.64%	0
85	CENTRAL OHIO TECH COLLEGE	527,026	0.35%	0
85	SINCLAIR COMM COLLEGE	7,336,185	4.82%	0
85	CUYAHOGA COMM COLLEGE	4,787,898	3.15%	0
85	LAKELAND COMM COLLEGE	282,897	0.19%	0
85	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
85	LIMA TECHNICAL COLLEGE	0	0.00%	0
85	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
85	LORAIN COUNTY COMM COLLEGE	902,078	0.59%	0
85	COLUMBUS STATE COMM COLLEGE	1,252,600	0.82%	0
85	CLARK STATE COMM COLLEGE	49,155	0.03%	0
85	JEFFERSON COMM COLLEGE	350,357	0.23%	0
85	OWENS STATE COMM COLLEGE	210,902	0.14%	0
85	STARK STATE COLLEGE of TECHNOLOGY	742,895	0.49%	0
85	EDISON STATE COMM COLLEGE	0	0.00%	0
85	MARION TECHNICAL COLLEGE	0	0.00%	0
TOTAL FOR FY 1985		\$152,100,176	100.00%	\$0

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1986	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
86	OHIO BOARD OF REGENTS	22,203,208	13.01%	0
86	BOWLING GREEN STATE UNIVERSITY	615,691	0.36%	0
86	UNIVERSITY OF AKRON	2,002,905	1.17%	0
86	CENTRAL STATE UNIVERSITY	4,357,905	2.55%	0
86	CLEVELAND STATE UNIVERSITY	7,678,676	4.50%	0
86	UNIVERSITY OF CINCINNATI	16,234,949	9.51%	0
86	KENT STATE UNIVERSITY	5,712,170	3.35%	0
86	WRIGHT STATE UNIVERSITY	1,519,237	0.89%	0
86	MIAMI UNIVERSITY	12,286,831	7.20%	0
86	OHIO UNIVERSITY	8,522,515	4.99%	0
86	N.E. OHIO COLLEGE OF MED	299,155	0.18%	0
86	MEDICAL COLLEGE OF OHIO	3,559,413	2.09%	0
86	CASE WESTERN RESERVE UNIVERSITY	2,312,921	1.36%	0
86	OHIO STATE UNIVERSITY	28,241,154	16.55%	0
86	AGRICULTURAL R & D CENTER	1,214,595	0.71%	0
86	SOUTHERN STATE COMM COLLEGE	1,774,813	1.04%	0
86	SHAWNEE STATE UNIVERSITY	925,863	0.54%	0
86	UNIVERSITY OF TOLEDO	9,008,656	5.28%	0
86	YOUNGSTOWN STATE UNIVERSITY	17,628,225	10.33%	0
86	RIO GRANDE COMM COLLEGE	37,698	0.02%	0
86	WASHINGTON STATE COMM COLLEGE	128,945	0.08%	0
86	CINCINNATI STATE TECH COMM COLLEGE	2,189,287	1.28%	0
86	MUSKINGUM AREA TECH COLLEGE	14,848	0.01%	0
86	HOCKING TECH COLLEGE	245,396	0.14%	0
86	TERRA STATE COMM COLLEGE	217,954	0.13%	0
86	AGRICULTURAL TECH COLLEGE	1,688,250	0.99%	0
86	BELMONT TECHNICAL COLLEGE	96,467	0.06%	0
86	CENTRAL OHIO TECH COLLEGE	19,492	0.01%	0
86	SINCLAIR COMM COLLEGE	7,558,561	4.43%	0
86	CUYAHOGA COMM COLLEGE	6,475,317	3.79%	0
86	LAKELAND COMM COLLEGE	512,268	0.30%	0
86	NORTH CENTRAL TECH COLLEGE	271,136	0.16%	0
86	LIMA TECHNICAL COLLEGE	55,031	0.03%	0
86	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
86	LORAIN COUNTY COMM COLLEGE	522,402	0.31%	0
86	COLUMBUS STATE COMM COLLEGE	1,655,682	0.97%	0
86	CLARK STATE COMM COLLEGE	29,655	0.02%	0
86	JEFFERSON COMM COLLEGE	302,026	0.18%	0
86	OWENS STATE COMM COLLEGE	239,304	0.14%	0
86	STARK STATE COLLEGE of TECHNOLOGY	2,158,291	1.26%	0
86	EDISON STATE COMM COLLEGE	0	0.00%	0
86	MARION TECHNICAL COLLEGE	0	0.00%	0
86	CAS	164,408	0.10%	0
TOTAL FOR FY 1986		\$170,681,300	100.00%	\$0

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1987	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
87	OHIO BOARD OF REGENTS	25,810,613	14.19%	20,497
87	BOWLING GREEN STATE UNIVERSITY	2,165,703	1.19%	1,720
87	UNIVERSITY OF AKRON	5,910,340	3.25%	4,694
87	CENTRAL STATE UNIVERSITY	6,152,694	3.38%	4,886
87	CLEVELAND STATE UNIVERSITY	12,154,842	6.68%	9,652
87	UNIVERSITY OF CINCINNATI	22,307,572	12.27%	17,715
87	KENT STATE UNIVERSITY	5,724,527	3.15%	4,546
87	WRIGHT STATE UNIVERSITY	4,605,294	2.53%	3,657
87	MIAMI UNIVERSITY	4,724,142	2.60%	3,752
87	OHIO UNIVERSITY	5,850,256	3.22%	4,646
87	N.E. OHIO COLLEGE OF MED	2,921,311	1.61%	2,320
87	MEDICAL COLLEGE OF OHIO	6,090,529	3.35%	4,837
87	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
87	OHIO STATE UNIVERSITY	34,169,500	18.79%	27,135
87	AGRICULTURAL R & D CENTER	4,828,546	2.66%	3,834
87	SOUTHERN STATE COMM COLLEGE	227,198	0.12%	180
87	SHAWNEE STATE UNIVERSITY	1,214,314	0.67%	964
87	UNIVERSITY OF TOLEDO	9,822,532	5.40%	7,800
87	YOUNGSTOWN STATE UNIVERSITY	5,496,567	3.02%	4,365
87	RIO GRANDE COMM COLLEGE	216,036	0.12%	172
87	WASHINGTON STATE COMM COLLEGE	16,916	0.01%	13
87	CINCINNATI STATE TECH COMM COLLEGE	488,149	0.27%	388
87	MUSKINGUM AREA TECH COLLEGE	66,410	0.04%	53
87	HOCKING TECH COLLEGE	207,749	0.11%	165
87	TERRA STATE COMM COLLEGE	236,301	0.13%	188
87	AGRICULTURAL TECH COLLEGE	816,723	0.45%	649
87	BELMONT TECHNICAL COLLEGE	0	0.00%	0
87	CENTRAL OHIO TECH COLLEGE	2,180	0.00%	2
87	SINCLAIR COMM COLLEGE	4,041,170	2.22%	3,209
87	CUYAHOGA COMM COLLEGE	10,266,813	5.65%	8,153
87	LAKELAND COMM COLLEGE	903,906	0.50%	718
87	NORTH CENTRAL TECH COLLEGE	136,314	0.07%	108
87	LIMA TECHNICAL COLLEGE	344,403	0.19%	273
87	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
87	LORAIN COUNTY COMM COLLEGE	492,446	0.27%	391
87	COLUMBUS STATE COMM COLLEGE	1,117,381	0.61%	887
87	CLARK STATE COMM COLLEGE	373,052	0.21%	296
87	JEFFERSON COMM COLLEGE	254,940	0.14%	202
87	OWENS STATE COMM COLLEGE	1,010,567	0.56%	803
87	STARK STATE COLLEGE of TECHNOLOGY	501,079	0.28%	398
87	EDISON STATE COMM COLLEGE	146,250	0.08%	116
87	MARION TECHNICAL COLLEGE	0	0.00%	0
87	CAS	20,934	0.01%	17
TOTAL FOR FY 1987		\$181,836,199	100.00%	\$144,400

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1988	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
88	OHIO BOARD OF REGENTS	27,154,071	16.32%	21,135
88	BOWLING GREEN STATE UNIVERSITY	5,567,355	3.35%	4,333
88	UNIVERSITY OF AKRON	5,909,194	3.55%	4,599
88	CENTRAL STATE UNIVERSITY	3,183,186	1.91%	2,478
88	CLEVELAND STATE UNIVERSITY	6,574,290	3.95%	5,117
88	UNIVERSITY OF CINCINNATI	28,317,723	17.02%	22,041
88	KENT STATE UNIVERSITY	5,797,408	3.48%	4,512
88	WRIGHT STATE UNIVERSITY	7,276,326	4.37%	5,664
88	MIAMI UNIVERSITY	3,259,236	1.96%	2,537
88	OHIO UNIVERSITY	5,099,649	3.06%	3,969
88	N.E. OHIO COLLEGE OF MED	3,465,083	2.08%	2,697
88	MEDICAL COLLEGE OF OHIO	2,320,972	1.39%	1,807
88	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
88	OHIO STATE UNIVERSITY	17,153,610	10.31%	13,352
88	AGRICULTURAL R & D CENTER	690,275	0.41%	537
88	SOUTHERN STATE COMM COLLEGE	74,432	0.04%	58
88	SHAWNEE STATE UNIVERSITY	2,347,849	1.41%	1,827
88	UNIVERSITY OF TOLEDO	5,618,618	3.38%	4,373
88	YOUNGSTOWN STATE UNIVERSITY	3,738,907	2.25%	2,910
88	RIO GRANDE COMM COLLEGE	2,029,325	1.22%	1,580
88	WASHINGTON STATE COMM COLLEGE	0	0.00%	0
88	CINCINNATI STATE TECH COMM COLLEGE	1,733,809	1.04%	1,350
88	MUSKINGUM AREA TECH COLLEGE	7,099	0.00%	6
88	HOCKING TECH COLLEGE	892,153	0.54%	694
88	TERRA STATE COMM COLLEGE	39,008	0.02%	30
88	AGRICULTURAL TECH COLLEGE	376,417	0.23%	293
88	BELMONT TECHNICAL COLLEGE	111,281	0.07%	87
88	CENTRAL OHIO TECH COLLEGE	1,345	0.00%	1
88	SINCLAIR COMM COLLEGE	8,515,808	5.12%	6,628
88	CUYAHOGA COMM COLLEGE	3,051,397	1.83%	2,375
88	LAKELAND COMM COLLEGE	3,549,599	2.13%	2,763
88	NORTH CENTRAL TECH COLLEGE	1,817,062	1.09%	1,414
88	LIMA TECHNICAL COLLEGE	589,714	0.35%	459
88	NORTHWEST STATE COMM COLLEGE	790,025	0.47%	615
88	LORAIN COUNTY COMM COLLEGE	2,624,239	1.58%	2,043
88	COLUMBUS STATE COMM COLLEGE	1,118,207	0.67%	870
88	CLARK STATE COMM COLLEGE	209,629	0.13%	163
88	JEFFERSON COMM COLLEGE	277,520	0.17%	216
88	OWENS STATE COMM COLLEGE	3,042,535	1.83%	2,368
88	STARK STATE COLLEGE of TECHNOLOGY	272,919	0.16%	212
88	EDISON STATE COMM COLLEGE	1,804,691	1.08%	1,405
88	MARION TECHNICAL COLLEGE	0	0.00%	0
88	CAS	0	0.00%	0
TOTAL FOR FY 1988		\$166,401,966	100.00%	\$129,519

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1989	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
89	OHIO BOARD OF REGENTS	31,654,888	18.22%	44,556
89	BOWLING GREEN STATE UNIVERSITY	4,884,705	2.81%	6,875
89	UNIVERSITY OF AKRON	12,489,481	7.19%	17,580
89	CENTRAL STATE UNIVERSITY	3,385,907	1.95%	4,766
89	CLEVELAND STATE UNIVERSITY	14,614,895	8.41%	20,571
89	UNIVERSITY OF CINCINNATI	27,982,944	16.10%	39,387
89	KENT STATE UNIVERSITY	8,384,359	4.83%	11,801
89	WRIGHT STATE UNIVERSITY	7,457,807	4.29%	10,497
89	MIAMI UNIVERSITY	2,617,455	1.51%	3,684
89	OHIO UNIVERSITY	7,887,640	4.54%	11,102
89	N.E. OHIO COLLEGE OF MED	68,006	0.04%	96
89	MEDICAL COLLEGE OF OHIO	6,036,254	3.47%	8,496
89	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
89	OHIO STATE UNIVERSITY	8,215,836	4.73%	11,564
89	AGRICULTURAL R & D CENTER	132,921	0.08%	187
89	SOUTHERN STATE COMM COLLEGE	76,997	0.04%	108
89	SHAWNEE STATE UNIVERSITY	1,892,579	1.09%	2,664
89	UNIVERSITY OF TOLEDO	2,410,830	1.39%	3,393
89	YOUNGSTOWN STATE UNIVERSITY	10,661,079	6.14%	15,006
89	RIO GRANDE COMM COLLEGE	1,803,086	1.04%	2,538
89	WASHINGTON STATE COMM COLLEGE	590,912	0.34%	832
89	CINCINNATI STATE TECH COMM COLLEGE	948,647	0.55%	1,335
89	MUSKINGUM AREA TECH COLLEGE	65,287	0.04%	92
89	HOCKING TECH COLLEGE	250,195	0.14%	352
89	TERRA STATE COMM COLLEGE	23,939	0.01%	34
89	AGRICULTURAL TECH COLLEGE	4,541	0.00%	6
89	BELMONT TECHNICAL COLLEGE	226,788	0.13%	319
89	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
89	SINCLAIR COMM COLLEGE	2,576,733	1.48%	3,627
89	CUYAHOGA COMM COLLEGE	3,036,396	1.75%	4,274
89	LAKELAND COMM COLLEGE	462,896	0.27%	652
89	NORTH CENTRAL TECH COLLEGE	1,951,440	1.12%	2,747
89	LIMA TECHNICAL COLLEGE	251	0.00%	0
89	NORTHWEST STATE COMM COLLEGE	4,042,921	2.33%	5,691
89	LORAIN COUNTY COMM COLLEGE	1,024,343	0.59%	1,442
89	COLUMBUS STATE COMM COLLEGE	1,509,081	0.87%	2,124
89	CLARK STATE COMM COLLEGE	194,189	0.11%	273
89	JEFFERSON COMM COLLEGE	1,482,453	0.85%	2,087
89	OWENS STATE COMM COLLEGE	573,665	0.33%	807
89	STARK STATE COLLEGE of TECHNOLOGY	150,411	0.09%	212
89	EDISON STATE COMM COLLEGE	1,984,926	1.14%	2,794
89	MARION TECHNICAL COLLEGE	0	0.00%	0
89	CAS	0	0.00%	0
TOTAL FOR FY 1989		\$173,757,683	100.00%	\$244,573

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1990	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
90	OHIO BOARD OF REGENTS	46,060,324	25.68%	73,413
90	BOWLING GREEN STATE UNIVERSITY	1,957,523	1.09%	3,120
90	UNIVERSITY OF AKRON	11,870,023	6.62%	18,919
90	CENTRAL STATE UNIVERSITY	2,059,283	1.15%	3,282
90	CLEVELAND STATE UNIVERSITY	19,204,296	10.71%	30,609
90	UNIVERSITY OF CINCINNATI	8,750,338	4.88%	13,947
90	KENT STATE UNIVERSITY	4,714,230	2.63%	7,514
90	WRIGHT STATE UNIVERSITY	11,637,805	6.49%	18,549
90	MIAMI UNIVERSITY	8,010,841	4.47%	12,768
90	OHIO UNIVERSITY	7,250,332	4.04%	11,556
90	N.E. OHIO COLLEGE OF MED	360,991	0.20%	575
90	MEDICAL COLLEGE OF OHIO	369,902	0.21%	590
90	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
90	OHIO STATE UNIVERSITY	18,696,629	10.42%	29,800
90	AGRICULTURAL R & D CENTER	52,276	0.03%	83
90	SOUTHERN STATE COMM COLLEGE	55,517	0.03%	88
90	SHAWNEE STATE UNIVERSITY	3,015,508	1.68%	4,806
90	UNIVERSITY OF TOLEDO	5,288,253	2.95%	8,429
90	YOUNGSTOWN STATE UNIVERSITY	5,299,579	2.95%	8,447
90	RIO GRANDE COMM COLLEGE	772,248	0.43%	1,231
90	WASHINGTON STATE COMM COLLEGE	2,204,939	1.23%	3,514
90	CINCINNATI STATE TECH COMM COLLEGE	1,458,834	0.81%	2,325
90	MUSKINGUM AREA TECH COLLEGE	286,633	0.16%	457
90	HOCKING TECH COLLEGE	500,691	0.28%	798
90	TERRA STATE COMM COLLEGE	596,067	0.33%	950
90	AGRICULTURAL TECH COLLEGE	250	0.00%	0
90	BELMONT TECHNICAL COLLEGE	2,078,122	1.16%	3,312
90	CENTRAL OHIO TECH COLLEGE	6,077	0.00%	10
90	SINCLAIR COMM COLLEGE	4,485,753	2.50%	7,150
90	CUYAHOGA COMM COLLEGE	3,896,050	2.17%	6,210
90	LAKELAND COMM COLLEGE	252,040	0.14%	402
90	NORTH CENTRAL TECH COLLEGE	18,539	0.01%	30
90	LIMA TECHNICAL COLLEGE	32,572	0.02%	52
90	NORTHWEST STATE COMM COLLEGE	939,907	0.52%	1,498
90	LORAIN COUNTY COMM COLLEGE	883,707	0.49%	1,409
90	COLUMBUS STATE COMM COLLEGE	238,823	0.13%	381
90	CLARK STATE COMM COLLEGE	637,983	0.36%	1,017
90	JEFFERSON COMM COLLEGE	716,135	0.40%	1,141
90	OWENS STATE COMM COLLEGE	1,620,393	0.90%	2,583
90	STARK STATE COLLEGE of TECHNOLOGY	2,591,214	1.44%	4,130
90	EDISON STATE COMM COLLEGE	479,912	0.27%	765
90	MARION TECHNICAL COLLEGE	5,680	0.00%	9
90	CAS	0	0.00%	0
TOTAL FOR FY 1990		\$179,356,219	100.00%	\$285,868



THE OHIO BOARD OF REGENTS  
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FISCAL YEAR 1991	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
91	OHIO BOARD OF REGENTS	27,189,612	13.61%	48,391
91	BOWLING GREEN STATE UNIVERSITY	8,919,808	4.46%	15,875
91	UNIVERSITY OF AKRON	14,016,089	7.01%	24,945
91	CENTRAL STATE UNIVERSITY	3,352,481	1.68%	5,967
91	CLEVELAND STATE UNIVERSITY	36,913,140	18.47%	65,697
91	UNIVERSITY OF CINCINNATI	12,700,615	6.36%	22,604
91	KENT STATE UNIVERSITY	7,401,384	3.70%	13,173
91	WRIGHT STATE UNIVERSITY	7,953,139	3.98%	14,155
91	MIAMI UNIVERSITY	1,364,156	0.68%	2,428
91	OHIO UNIVERSITY	8,126,656	4.07%	14,464
91	N.E. OHIO COLLEGE OF MED	1,200,879	0.60%	2,137
91	MEDICAL COLLEGE OF OHIO	670,523	0.34%	1,193
91	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
91	OHIO STATE UNIVERSITY	25,870,854	12.95%	46,044
91	AGRICULTURAL R & D CENTER	0	0.00%	0
91	SOUTHERN STATE COMM COLLEGE	251,143	0.13%	447
91	SHAWNEE STATE UNIVERSITY	6,447,651	3.23%	11,475
91	UNIVERSITY OF TOLEDO	6,573,676	3.29%	11,700
91	YOUNGSTOWN STATE UNIVERSITY	3,687,675	1.85%	6,563
91	RIO GRANDE COMM COLLEGE	1,769,200	0.89%	3,149
91	WASHINGTON STATE COMM COLLEGE	7,323,937	3.67%	13,035
91	CINCINNATI STATE TECH COMM COLLEGE	569,439	0.28%	1,013
91	MUSKINGUM AREA TECH COLLEGE	289,161	0.14%	515
91	HOCKING TECH COLLEGE	522,155	0.26%	929
91	TERRA STATE COMM COLLEGE	125,133	0.06%	223
91	AGRICULTURAL TECH COLLEGE	0	0.00%	0
91	BELMONT TECHNICAL COLLEGE	1,199,726	0.60%	2,135
91	CENTRAL OHIO TECH COLLEGE	125,931	0.06%	224
91	SINCLAIR COMM COLLEGE	302,756	0.15%	539
91	CUYAHOGA COMM COLLEGE	5,544,896	2.77%	9,869
91	LAKELAND COMM COLLEGE	579,953	0.29%	1,032
91	NORTH CENTRAL TECH COLLEGE	285,572	0.14%	508
91	LIMA TECHNICAL COLLEGE	476,870	0.24%	849
91	NORTHWEST STATE COMM COLLEGE	263,637	0.13%	469
91	LORAIN COUNTY COMM COLLEGE	638,586	0.32%	1,137
91	COLUMBUS STATE COMM COLLEGE	1,230,365	0.62%	2,190
91	CLARK STATE COMM COLLEGE	983,766	0.49%	1,751
91	JEFFERSON COMM COLLEGE	104,893	0.05%	187
91	OWENS STATE COMM COLLEGE	2,181,044	1.09%	3,882
91	STARK STATE COLLEGE of TECHNOLOGY	2,423,759	1.21%	4,314
91	EDISON STATE COMM COLLEGE	224,145	0.11%	399
91	MARION TECHNICAL COLLEGE	25,420	0.01%	45
91	CAS	0	0.00%	0
TOTAL FOR FY 1991		\$199,829,825	100.00%	\$355,651

THE OHIO BOARD OF REGENTS  
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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1992	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
92	OHIO BOARD OF REGENTS	35,711,075	13.14%	436,968
92	BOWLING GREEN STATE UNIVERSITY	14,842,700	5.46%	181,618
92	UNIVERSITY OF AKRON	8,741,336	3.22%	106,961
92	CENTRAL STATE UNIVERSITY	7,467,461	2.75%	91,373
92	CLEVELAND STATE UNIVERSITY	18,642,595	6.86%	228,114
92	UNIVERSITY OF CINCINNATI	16,811,518	6.18%	205,709
92	KENT STATE UNIVERSITY	12,424,783	4.57%	152,032
92	WRIGHT STATE UNIVERSITY	11,585,969	4.26%	141,768
92	MIAMI UNIVERSITY	6,125,511	2.25%	74,953
92	OHIO UNIVERSITY	10,222,446	3.76%	125,084
92	N.E. OHIO COLLEGE OF MED	6,621,257	2.44%	81,019
92	MEDICAL COLLEGE OF OHIO	897,211	0.33%	10,978
92	CASE WESTERN RESERVE UNIVERSITY	12,028,500	4.43%	147,183
92	OHIO STATE UNIVERSITY	51,356,309	18.89%	628,406
92	AGRICULTURAL R & D CENTER	58,888	0.02%	721
92	SOUTHERN STATE COMM COLLEGE	361,171	0.13%	4,419
92	SHAWNEE STATE UNIVERSITY	6,753,173	2.48%	82,633
92	UNIVERSITY OF TOLEDO	10,013,655	3.68%	122,529
92	YOUNGSTOWN STATE UNIVERSITY	4,632,558	1.70%	56,685
92	RIO GRANDE COMM COLLEGE	1,247,259	0.46%	15,262
92	WASHINGTON STATE COMM COLLEGE	1,220,372	0.45%	14,933
92	CINCINNATI STATE TECH COMM COLLEGE	1,611,885	0.59%	19,723
92	MUSKINGUM AREA TECH COLLEGE	3,295,751	1.21%	40,327
92	HOCKING TECH COLLEGE	423,586	0.16%	5,183
92	TERRA STATE COMM COLLEGE	1,261,256	0.46%	15,433
92	AGRICULTURAL TECH COLLEGE	0	0.00%	0
92	BELMONT TECHNICAL COLLEGE	142,415	0.05%	1,743
92	CENTRAL OHIO TECH COLLEGE	2,334,419	0.86%	28,564
92	SINCLAIR COMM COLLEGE	3,822,364	1.41%	46,771
92	CUYAHOGA COMM COLLEGE	5,518,256	2.03%	67,522
92	LAKELAND COMM COLLEGE	2,047,260	0.75%	25,051
92	NORTH CENTRAL TECH COLLEGE	147,428	0.05%	1,804
92	LIMA TECHNICAL COLLEGE	245,304	0.09%	3,002
92	NORTHWEST STATE COMM COLLEGE	117,290	0.04%	1,435
92	LORAIN COUNTY COMM COLLEGE	1,549,471	0.57%	18,960
92	COLUMBUS STATE COMM COLLEGE	5,729,121	2.11%	70,103
92	CLARK STATE COMM COLLEGE	2,826,250	1.04%	34,583
92	JEFFERSON COMM COLLEGE	18,926	0.01%	232
92	OWENS STATE COMM COLLEGE	1,123,370	0.41%	13,746
92	STARK STATE COLLEGE of TECHNOLOGY	1,756,229	0.65%	21,490
92	EDISON STATE COMM COLLEGE	45,365	0.02%	555
92	MARION TECHNICAL COLLEGE	40,009	0.01%	490
92	CAS	0	0.00%	0
TOTAL FOR FY 1992		\$271,821,702	100.00%	\$3,326,062

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1993	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
93	OHIO BOARD OF REGENTS	19,006,744	8.08%	301,433
93	BOWLING GREEN STATE UNIVERSITY	9,612,507	4.09%	152,447
93	UNIVERSITY OF AKRON	28,377,441	12.06%	450,045
93	CENTRAL STATE UNIVERSITY	8,520,604	3.62%	135,131
93	CLEVELAND STATE UNIVERSITY	3,741,302	1.59%	59,334
93	UNIVERSITY OF CINCINNATI	18,257,263	7.76%	289,547
93	KENT STATE UNIVERSITY	6,903,141	2.93%	109,479
93	WRIGHT STATE UNIVERSITY	7,754,873	3.30%	122,987
93	MIAMI UNIVERSITY	9,100,198	3.87%	144,322
93	OHIO UNIVERSITY	10,073,654	4.28%	159,761
93	N.E. OHIO COLLEGE OF MED	7,729,266	3.29%	122,580
93	MEDICAL COLLEGE OF OHIO	3,355,958	1.43%	53,223
93	CASE WESTERN RESERVE UNIVERSITY	2,002,025	0.85%	31,751
93	OHIO STATE UNIVERSITY	43,697,250	18.57%	693,006
93	AGRICULTURAL R & D CENTER	753	0.00%	12
93	SOUTHERN STATE COMM COLLEGE	222,146	0.09%	3,523
93	SHAWNEE STATE UNIVERSITY	4,898,599	2.08%	77,688
93	UNIVERSITY OF TOLEDO	3,926,671	1.67%	62,274
93	YOUNGSTOWN STATE UNIVERSITY	2,767,495	1.18%	43,890
93	RIO GRANDE COMM COLLEGE	2,273,883	0.97%	36,062
93	WASHINGTON STATE COMM COLLEGE	559,109	0.24%	8,867
93	CINCINNATI STATE TECH COMM COLLEGE	2,248,862	0.96%	35,665
93	MUSKINGUM AREA TECH COLLEGE	1,178,093	0.50%	18,684
93	HOCKING TECH COLLEGE	128,758	0.05%	2,042
93	TERRA STATE COMM COLLEGE	419,744	0.18%	6,657
93	AGRICULTURAL TECH COLLEGE	0	0.00%	0
93	BELMONT TECHNICAL COLLEGE	507,330	0.22%	8,046
93	CENTRAL OHIO TECH COLLEGE	3,863,291	1.64%	61,269
93	SINCLAIR COMM COLLEGE	5,313,441	2.26%	84,267
93	CUYAHOGA COMM COLLEGE	6,083,483	2.59%	96,480
93	LAKELAND COMM COLLEGE	2,349,790	1.00%	37,266
93	NORTH CENTRAL TECH COLLEGE	445,504	0.19%	7,065
93	LIMA TECHNICAL COLLEGE	2,469,517	1.05%	39,165
93	NORTHWEST STATE COMM COLLEGE	41,015	0.02%	650
93	LORAIN COUNTY COMM COLLEGE	1,708,690	0.73%	27,099
93	COLUMBUS STATE COMM COLLEGE	9,851,829	4.19%	156,243
93	CLARK STATE COMM COLLEGE	3,360,678	1.43%	53,298
93	JEFFERSON COMM COLLEGE	908,277	0.39%	14,405
93	OWENS STATE COMM COLLEGE	243,717	0.10%	3,865
93	STARK STATE COLLEGE of TECHNOLOGY	276,076	0.12%	4,378
93	EDISON STATE COMM COLLEGE	25,428	0.01%	403
93	MARION TECHNICAL COLLEGE	1,019,580	0.43%	16,170
93	CAS	29,801	0.01%	473
TOTAL FOR FY 1993		\$235,253,786	100.00%	\$3,730,952

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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1994	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
94	OHIO BOARD OF REGENTS	8,034,283	3.06%	128,963
94	BOWLING GREEN STATE UNIVERSITY	13,714,114	5.22%	220,134
94	UNIVERSITY OF AKRON	18,313,182	6.97%	293,956
94	CENTRAL STATE UNIVERSITY	4,975,576	1.89%	79,866
94	CLEVELAND STATE UNIVERSITY	7,684,884	2.93%	123,355
94	UNIVERSITY OF CINCINNATI	30,001,254	11.42%	481,568
94	KENT STATE UNIVERSITY	8,876,197	3.38%	142,477
94	WRIGHT STATE UNIVERSITY	15,646,828	5.96%	251,157
94	MIAMI UNIVERSITY	9,116,177	3.47%	146,329
94	OHIO UNIVERSITY	16,613,674	6.32%	266,676
94	N.E. OHIO COLLEGE OF MED	4,701,391	1.79%	75,465
94	MEDICAL COLLEGE OF OHIO	3,032,839	1.15%	48,682
94	CASE WESTERN RESERVE UNIVERSITY	717,457	0.27%	11,516
94	OHIO STATE UNIVERSITY	48,012,877	18.27%	770,684
94	AGRICULTURAL R & D CENTER	0	0.00%	0
94	SOUTHERN STATE COMM COLLEGE	1,797,138	0.68%	28,847
94	SHAWNEE STATE UNIVERSITY	8,988,461	3.42%	144,279
94	UNIVERSITY OF TOLEDO	12,705,361	4.84%	203,941
94	YOUNGSTOWN STATE UNIVERSITY	3,353,270	1.28%	53,825
94	RIO GRANDE COMM COLLEGE	931,862	0.35%	14,958
94	WASHINGTON STATE COMM COLLEGE	518,885	0.20%	8,329
94	CINCINNATI STATE TECH COMM COLLEGE	7,599,681	2.89%	121,987
94	MUSKINGUM AREA TECH COLLEGE	1,411,363	0.54%	22,655
94	HOCKING TECH COLLEGE	1,085,137	0.41%	17,418
94	TERRA STATE COMM COLLEGE	615,887	0.23%	9,886
94	AGRICULTURAL TECH COLLEGE	0	0.00%	0
94	BELMONT TECHNICAL COLLEGE	220,333	0.08%	3,537
94	CENTRAL OHIO TECH COLLEGE	357,158	0.14%	5,733
94	SINCLAIR COMM COLLEGE	3,946,892	1.50%	63,354
94	CUYAHOGA COMM COLLEGE	3,618,305	1.38%	58,080
94	LAKELAND COMM COLLEGE	3,760,911	1.43%	60,369
94	NORTH CENTRAL TECH COLLEGE	5,962,136	2.27%	95,702
94	LIMA TECHNICAL COLLEGE	1,063,525	0.40%	17,071
94	NORTHWEST STATE COMM COLLEGE	297,554	0.11%	4,776
94	LORAIN COUNTY COMM COLLEGE	2,627,362	1.00%	42,173
94	COLUMBUS STATE COMM COLLEGE	1,872,525	0.71%	30,057
94	CLARK STATE COMM COLLEGE	293,569	0.11%	4,712
94	JEFFERSON COMM COLLEGE	463,979	0.18%	7,448
94	OWENS STATE COMM COLLEGE	3,914,074	1.49%	62,827
94	STARK STATE COLLEGE of TECHNOLOGY	2,583,635	0.98%	41,471
94	EDISON STATE COMM COLLEGE	2,698,318	1.03%	43,312
94	MARION TECHNICAL COLLEGE	587,733	0.22%	9,434
94	CAS	12,966	0.00%	208
TOTAL FOR FY 1994		\$262,728,753	100.00%	\$4,217,218

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1995	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
95	OHIO BOARD OF REGENTS	3,674,499	1.35%	53,547
95	BOWLING GREEN STATE UNIVERSITY	8,009,446	2.94%	116,718
95	UNIVERSITY OF AKRON	10,986,036	4.04%	160,095
95	CENTRAL STATE UNIVERSITY	3,174,337	1.17%	46,258
95	CLEVELAND STATE UNIVERSITY	17,683,949	6.50%	257,701
95	UNIVERSITY OF CINCINNATI	49,678,579	18.25%	723,945
95	KENT STATE UNIVERSITY	8,140,196	2.99%	118,624
95	WRIGHT STATE UNIVERSITY	13,626,681	5.01%	198,576
95	MIAMI UNIVERSITY	7,467,554	2.74%	108,822
95	OHIO UNIVERSITY	20,726,998	7.61%	302,046
95	N.E. OHIO COLLEGE OF MED	798,712	0.29%	11,639
95	MEDICAL COLLEGE OF OHIO	2,134,731	0.78%	31,109
95	CASE WESTERN RESERVE UNIVERSITY	569,435	0.21%	8,298
95	OHIO STATE UNIVERSITY	41,905,938	15.39%	610,678
95	AGRICULTURAL R & D CENTER	0	0.00%	0
95	SOUTHERN STATE COMM COLLEGE	785,694	0.29%	11,450
95	SHAWNEE STATE UNIVERSITY	9,212,478	3.38%	134,250
95	UNIVERSITY OF TOLEDO	21,864,090	8.03%	318,616
95	YOUNGSTOWN STATE UNIVERSITY	5,319,078	1.95%	77,513
95	RIO GRANDE COMM COLLEGE	688,448	0.25%	10,032
95	WASHINGTON STATE COMM COLLEGE	2,463,233	0.90%	35,896
95	CINCINNATI STATE TECH COMM COLLEGE	3,475,549	1.28%	50,648
95	MUSKINGUM AREA TECH COLLEGE	257,561	0.09%	3,753
95	HOCKING TECH COLLEGE	3,685,091	1.35%	53,701
95	TERRA STATE COMM COLLEGE	3,415,335	1.25%	49,770
95	AGRICULTURAL TECH COLLEGE	0	0.00%	0
95	BELMONT TECHNICAL COLLEGE	0	0.00%	0
95	CENTRAL OHIO TECH COLLEGE	430,253	0.16%	6,270
95	SINCLAIR COMM COLLEGE	3,345,335	1.23%	48,750
95	CUYAHOGA COMM COLLEGE	2,494,740	0.92%	36,355
95	LAKELAND COMM COLLEGE	5,461,117	2.01%	79,583
95	NORTH CENTRAL TECH COLLEGE	4,306,851	1.58%	62,762
95	LIMA TECHNICAL COLLEGE	4,126,993	1.52%	60,141
95	NORTHWEST STATE COMM COLLEGE	168,787	0.06%	2,460
95	LORAIN COUNTY COMM COLLEGE	1,738,599	0.64%	25,336
95	COLUMBUS STATE COMM COLLEGE	2,179,222	0.80%	31,757
95	CLARK STATE COMM COLLEGE	2,092,404	0.77%	30,492
95	JEFFERSON COMM COLLEGE	343,407	0.13%	5,004
95	OWENS STATE COMM COLLEGE	444,179	0.16%	6,473
95	STARK STATE COLLEGE of TECHNOLOGY	2,591,104	0.95%	37,759
95	EDISON STATE COMM COLLEGE	2,646,027	0.97%	38,559
95	MARION TECHNICAL COLLEGE	113,222	0.04%	1,650
95	CAS	0	0.00%	0
TOTAL FOR FY 1995		\$272,225,888	100.00%	\$3,967,034

THE OHIO BOARD OF REGENTS  
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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1996	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
96	OHIO BOARD OF REGENTS	2,048,989	0.70%	36,503
96	BOWLING GREEN STATE UNIVERSITY	8,201,484	2.81%	146,112
96	UNIVERSITY OF AKRON	10,889,248	3.74%	193,995
96	CENTRAL STATE UNIVERSITY	6,605,962	2.27%	117,687
96	CLEVELAND STATE UNIVERSITY	27,768,497	9.53%	494,704
96	UNIVERSITY OF CINCINNATI	46,687,062	16.02%	831,743
96	KENT STATE UNIVERSITY	19,562,320	6.71%	348,508
96	WRIGHT STATE UNIVERSITY	7,979,274	2.74%	142,153
96	MIAMI UNIVERSITY	14,448,550	4.96%	257,405
96	OHIO UNIVERSITY	12,787,425	4.39%	227,812
96	N.E. OHIO COLLEGE OF MED	901,224	0.31%	16,056
96	MEDICAL COLLEGE OF OHIO	11,172,015	3.83%	199,033
96	CASE WESTERN RESERVE UNIVERSITY	311,833	0.11%	5,555
96	OHIO STATE UNIVERSITY	41,398,371	14.20%	737,524
96	AGRICULTURAL R & D CENTER	0	0.00%	0
96	SOUTHERN STATE COMM COLLEGE	130,208	0.04%	2,320
96	SHAWNEE STATE UNIVERSITY	4,107,489	1.41%	73,176
96	UNIVERSITY OF TOLEDO	19,180,696	6.58%	341,710
96	YOUNGSTOWN STATE UNIVERSITY	9,627,779	3.30%	171,522
96	RIO GRANDE COMM COLLEGE	2,491,967	0.85%	44,395
96	WASHINGTON STATE COMM COLLEGE	2,430,704	0.83%	43,304
96	CINCINNATI STATE TECH COMM COLLEGE	2,558,038	0.88%	45,572
96	MUSKINGUM AREA TECH COLLEGE	1,102,026	0.38%	19,633
96	HOCKING TECH COLLEGE	4,870,975	1.67%	86,778
96	TERRA STATE COMM COLLEGE	3,405,176	1.17%	60,664
96	AGRICULTURAL TECH COLLEGE	0	0.00%	0
96	BELMONT TECHNICAL COLLEGE	224,801	0.08%	4,005
96	CENTRAL OHIO TECH COLLEGE	252,142	0.09%	4,492
96	SINCLAIR COMM COLLEGE	3,109,283	1.07%	55,393
96	CUYAHOGA COMM COLLEGE	7,160,687	2.46%	127,570
96	LAKELAND COMM COLLEGE	1,472,623	0.51%	26,235
96	NORTH CENTRAL TECH COLLEGE	535,075	0.18%	9,533
96	LIMA TECHNICAL COLLEGE	0	0.00%	0
96	NORTHWEST STATE COMM COLLEGE	598,212	0.21%	10,657
96	LORAIN COUNTY COMM COLLEGE	1,181,011	0.41%	21,040
96	COLUMBUS STATE COMM COLLEGE	7,558,436	2.59%	134,656
96	CLARK STATE COMM COLLEGE	2,361,177	0.81%	42,065
96	JEFFERSON COMM COLLEGE	1,364,308	0.47%	24,306
96	OWENS STATE COMM COLLEGE	3,711,332	1.27%	66,118
96	STARK STATE COLLEGE of TECHNOLOGY	156,632	0.05%	2,790
96	EDISON STATE COMM COLLEGE	624,605	0.21%	11,128
96	MARION TECHNICAL COLLEGE	497,367	0.17%	8,861
96	CAS	0	0.00%	0
TOTAL FOR FY 1996		\$291,475,003	100.00%	\$5,192,711

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1997	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
97	OHIO BOARD OF REGENTS	6,557,285	2.02%	111,132
97	BOWLING GREEN STATE UNIVERSITY	8,866,158	2.73%	150,263
97	UNIVERSITY OF AKRON	9,386,256	2.89%	159,077
97	CENTRAL STATE UNIVERSITY	11,831,534	3.64%	200,520
97	CLEVELAND STATE UNIVERSITY	32,525,092	10.01%	551,232
97	UNIVERSITY OF CINCINNATI	39,654,366	12.20%	672,058
97	KENT STATE UNIVERSITY	21,157,787	6.51%	358,580
97	WRIGHT STATE UNIVERSITY	11,385,788	3.50%	192,965
97	MIAMI UNIVERSITY	19,175,294	5.90%	324,981
97	OHIO UNIVERSITY	15,409,261	4.74%	261,154
97	N.E. OHIO COLLEGE OF MED	2,292,006	0.71%	38,845
97	MEDICAL COLLEGE OF OHIO	9,083,150	2.80%	153,940
97	CASE WESTERN RESERVE UNIVERSITY	1,937,775	0.60%	32,841
97	OHIO STATE UNIVERSITY	52,901,977	16.28%	896,577
97	AGRICULTURAL R & D CENTER	0	0.00%	0
97	SOUTHERN STATE COMM COLLEGE	1,112,988	0.34%	18,863
97	SHAWNEE STATE UNIVERSITY	6,061,672	1.87%	102,733
97	UNIVERSITY OF TOLEDO	28,639,280	8.81%	485,375
97	YOUNGSTOWN STATE UNIVERSITY	3,705,405	1.14%	62,799
97	RIO GRANDE COMM COLLEGE	1,810,016	0.56%	30,676
97	WASHINGTON STATE COMM COLLEGE	262,480	0.08%	4,448
97	CINCINNATI STATE TECH COMM COLLEGE	635,258	0.20%	10,766
97	MUSKINGUM AREA TECH COLLEGE	156,992	0.05%	2,661
97	HOCKING TECH COLLEGE	1,995,841	0.61%	33,825
97	TERRA STATE COMM COLLEGE	1,066,744	0.33%	18,079
97	AGRICULTURAL TECH COLLEGE	0	0.00%	0
97	BELMONT TECHNICAL COLLEGE	785,884	0.24%	13,319
97	CENTRAL OHIO TECH COLLEGE	1,643,228	0.51%	27,849
97	SINCLAIR COMM COLLEGE	3,376,810	1.04%	57,230
97	CUYAHOGA COMM COLLEGE	3,869,555	1.19%	65,581
97	LAKELAND COMM COLLEGE	3,246,167	1.00%	55,016
97	NORTH CENTRAL TECH COLLEGE	236,131	0.07%	4,002
97	LIMA TECHNICAL COLLEGE	361,926	0.11%	6,134
97	NORTHWEST STATE COMM COLLEGE	6,084,698	1.87%	103,123
97	LORAIN COUNTY COMM COLLEGE	3,633,124	1.12%	61,574
97	COLUMBUS STATE COMM COLLEGE	4,814,314	1.48%	81,592
97	CLARK STATE COMM COLLEGE	1,771,556	0.55%	30,024
97	JEFFERSON COMM COLLEGE	713,920	0.22%	12,099
97	OWENS STATE COMM COLLEGE	5,655,710	1.74%	95,852
97	STARK STATE COLLEGE of TECHNOLOGY	168,006	0.05%	2,847
97	EDISON STATE COMM COLLEGE	911,339	0.28%	15,445
97	MARION TECHNICAL COLLEGE	32,534	0.01%	551
97	CAS	30,430	0.01%	516
TOTAL FOR FY 1997		\$324,945,737	100.00%	\$5,507,145

THE OHIO BOARD OF REGENTS  
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 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1998	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
98	OHIO BOARD OF REGENTS	10,862,689	3.29%	263,486
98	BOWLING GREEN STATE UNIVERSITY	7,726,614	2.34%	187,417
98	UNIVERSITY OF AKRON	6,942,518	2.11%	168,398
98	CENTRAL STATE UNIVERSITY	8,821,835	2.68%	213,983
98	CLEVELAND STATE UNIVERSITY	28,677,317	8.70%	695,599
98	UNIVERSITY OF CINCINNATI	43,033,166	13.05%	1,043,815
98	KENT STATE UNIVERSITY	13,012,688	3.95%	315,637
98	WRIGHT STATE UNIVERSITY	28,433,295	8.62%	689,680
98	MIAMI UNIVERSITY	15,034,380	4.56%	364,675
98	OHIO UNIVERSITY	14,774,127	4.48%	358,362
98	N.E. OHIO COLLEGE OF MED	2,056,261	0.62%	49,877
98	MEDICAL COLLEGE OF OHIO	5,074,284	1.54%	123,082
98	CASE WESTERN RESERVE UNIVERSITY	1,783,888	0.54%	43,270
98	OHIO STATE UNIVERSITY	64,187,106	19.47%	1,556,927
98	AGRICULTURAL R & D CENTER	0	0.00%	0
98	SOUTHERN STATE COMM COLLEGE	813,240	0.25%	19,726
98	SHAWNEE STATE UNIVERSITY	2,381,417	0.72%	57,764
98	UNIVERSITY OF TOLEDO	11,156,233	3.38%	270,606
98	YOUNGSTOWN STATE UNIVERSITY	14,551,049	4.41%	352,951
98	RIO GRANDE COMM COLLEGE	175,793	0.05%	4,264
98	WASHINGTON STATE COMM COLLEGE	1,818,471	0.55%	44,109
98	CINCINNATI STATE TECH COMM COLLEGE	4,075,833	1.24%	98,864
98	MUSKINGUM AREA TECH COLLEGE	57,353	0.02%	1,391
98	HOCKING TECH COLLEGE	3,382,868	1.03%	82,055
98	TERRA STATE COMM COLLEGE	578,891	0.18%	14,042
98	AGRICULTURAL TECH COLLEGE	0	0.00%	0
98	BELMONT TECHNICAL COLLEGE	150,738	0.05%	3,656
98	CENTRAL OHIO TECH COLLEGE	290,397	0.09%	7,044
98	SINCLAIR COMM COLLEGE	5,059,456	1.53%	122,722
98	CUYAHOGA COMM COLLEGE	8,684,545	2.63%	210,653
98	LAKELAND COMM COLLEGE	3,095,200	0.94%	75,077
98	NORTH CENTRAL TECH COLLEGE	259,331	0.08%	6,290
98	LIMA TECHNICAL COLLEGE	10,466,839	3.17%	253,884
98	NORTHWEST STATE COMM COLLEGE	2,251,761	0.68%	54,619
98	LORAIN COUNTY COMM COLLEGE	776,019	0.24%	18,823
98	COLUMBUS STATE COMM COLLEGE	1,362,192	0.41%	33,041
98	CLARK STATE COMM COLLEGE	2,305,214	0.70%	55,915
98	JEFFERSON COMM COLLEGE	482,683	0.15%	11,708
98	OWENS STATE COMM COLLEGE	1,488,793	0.45%	36,112
98	STARK STATE COLLEGE of TECHNOLOGY	2,234,711	0.68%	54,205
98	EDISON STATE COMM COLLEGE	731,972	0.22%	17,755
98	MARION TECHNICAL COLLEGE	679,420	0.21%	16,480
98	CAS	0	0.00%	0
TOTAL FOR FY 1998		\$329,730,587	100.00%	\$7,997,966



THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 1999	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
99	OHIO BOARD OF REGENTS	9,460,339	3.58%	254,887
99	BOWLING GREEN STATE UNIVERSITY	9,821,981	3.72%	264,631
99	UNIVERSITY OF AKRON	2,469,303	0.94%	66,530
99	CENTRAL STATE UNIVERSITY	617,029	0.23%	16,624
99	CLEVELAND STATE UNIVERSITY	10,695,751	4.05%	288,172
99	UNIVERSITY OF CINCINNATI	42,821,662	16.22%	1,153,731
99	KENT STATE UNIVERSITY	16,550,466	6.27%	445,914
99	WRIGHT STATE UNIVERSITY	20,227,017	7.66%	544,970
99	MIAMI UNIVERSITY	14,402,822	5.46%	388,051
99	OHIO UNIVERSITY	10,768,057	4.08%	290,120
99	N.E. OHIO COLLEGE OF MED	3,497,189	1.33%	94,224
99	MEDICAL COLLEGE OF OHIO	1,626,629	0.62%	43,826
99	CASE WESTERN RESERVE UNIVERSITY	766,734	0.29%	20,658
99	OHIO STATE UNIVERSITY	62,091,719	23.53%	1,672,918
99	AGRICULTURAL R & D CENTER	0	0.00%	0
99	SOUTHERN STATE COMM COLLEGE	2,643,102	1.00%	71,212
99	SHAWNEE STATE UNIVERSITY	1,297,088	0.49%	34,947
99	UNIVERSITY OF TOLEDO	11,246,117	4.26%	303,001
99	YOUNGSTOWN STATE UNIVERSITY	8,384,803	3.18%	225,909
99	RIO GRANDE COMM COLLEGE	41,681	0.02%	1,123
99	WASHINGTON STATE COMM COLLEGE	987,637	0.37%	26,610
99	CINCINNATI STATE TECH COMM COLL	1,292,224	0.49%	34,816
99	MUSKINGUM AREA TECH COLLEGE	41,552	0.02%	1,120
99	HOCKING TECH COLLEGE	1,835,027	0.70%	49,441
99	TERRA STATE COMM COLLEGE	292,914	0.11%	7,892
99	AGRICULTURAL TECH COLLEGE	0	0.00%	0
99	BELMONT TECHNICAL COLLEGE	682,938	0.26%	18,400
99	CENTRAL OHIO TECH COLLEGE	369,514	0.14%	9,956
99	SINCLAIR COMM COLLEGE	4,808,137	1.82%	129,544
99	CUYAHOGA COMM COLLEGE	10,656,308	4.04%	287,110
99	LAKELAND COMM COLLEGE	841,719	0.32%	22,678
99	NORTH CENTRAL TECH COLLEGE	411,685	0.16%	11,092
99	LIMA TECHNICAL COLLEGE	5,632,232	2.13%	151,747
99	NORTHWEST STATE COMM COLLEGE	519,974	0.20%	14,009
99	LORAIN COUNTY COMM COLLEGE	279,866	0.11%	7,540
99	COLUMBUS STATE COMM COLLEGE	2,016,259	0.76%	54,323
99	CLARK STATE COMM COLLEGE	1,255,562	0.48%	33,828
99	JEFFERSON COMM COLLEGE	190,968	0.07%	5,145
99	OWENS STATE COMM COLLEGE	787,829	0.30%	21,226
99	STARK STATE COLLEGE of TECHNOLOGY	1,416,685	0.54%	38,169
99	EDISON STATE COMM COLLEGE	131,787	0.05%	3,551
99	MARION TECHNICAL COLLEGE	46,132	0.02%	1,243
99	CAS	4,824	0.00%	130
TOTAL FOR FY 1999		\$263,931,262	100.00%	\$7,111,017

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 2000	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
00	OHIO BOARD OF REGENTS	3,931,458	1.48%	87,749
00	BOWLING GREEN STATE UNIVERSITY	6,472,250	2.43%	144,459
00	UNIVERSITY OF AKRON	10,893,311	4.09%	243,135
00	CENTRAL STATE UNIVERSITY	1,378,797	0.52%	30,774
00	CLEVELAND STATE UNIVERSITY	17,381,951	6.53%	387,960
00	UNIVERSITY OF CINCINNATI	33,520,536	12.58%	748,168
00	KENT STATE UNIVERSITY	34,212,214	12.84%	763,606
00	WRIGHT STATE UNIVERSITY	22,549,213	8.47%	503,292
00	MIAMI UNIVERSITY	12,100,029	4.54%	270,069
00	OHIO UNIVERSITY	15,088,356	5.66%	336,768
00	N.E. OHIO COLLEGE OF MED	1,500,264	0.56%	33,485
00	MEDICAL COLLEGE OF OHIO	2,532,170	0.95%	56,517
00	CASE WESTERN RESERVE UNIVERSITY	761,000	0.29%	16,985
00	OHIO STATE UNIVERSITY	45,648,129	17.14%	1,018,852
00	AGRICULTURAL R & D CENTER	0	0.00%	0
00	SOUTHERN STATE COMM COLLEGE	4,335,168	1.63%	96,760
00	SHAWNEE STATE UNIVERSITY	2,186,010	0.82%	48,791
00	UNIVERSITY OF TOLEDO	12,691,959	4.76%	283,281
00	YOUNGSTOWN STATE UNIVERSITY	8,141,285	3.06%	181,711
00	RIO GRANDE COMM COLLEGE	1,612,656	0.61%	35,994
00	WASHINGTON STATE COMM COLLEGE	234,584	0.09%	5,236
00	CINCINNATI STATE TECH COMM COLL	670,162	0.25%	14,958
00	MUSKINGUM AREA TECH COLLEGE	816,482	0.31%	18,224
00	HOCKING TECH COLLEGE	2,021,026	0.76%	45,109
00	TERRA STATE COMM COLLEGE	218,885	0.08%	4,885
00	AGRICULTURAL TECH COLLEGE	0	0.00%	0
00	BELMONT TECHNICAL COLLEGE	485,127	0.18%	10,828
00	CENTRAL OHIO TECH COLLEGE	424,312	0.16%	9,471
00	SINCLAIR COMM COLLEGE	2,604,831	0.98%	58,139
00	CUYAHOGA COMM COLLEGE	2,881,616	1.08%	64,317
00	LAKELAND COMM COLLEGE	3,251,310	1.22%	72,568
00	NORTH CENTRAL TECH COLLEGE	158,402	0.06%	3,535
00	LIMA TECHNICAL COLLEGE	2,445,061	0.92%	54,573
00	NORTHWEST STATE COMM COLLEGE	337,706	0.13%	7,538
00	LORAIN COUNTY COMM COLLEGE	452,168	0.17%	10,092
00	COLUMBUS STATE COMM COLLEGE	1,703,907	0.64%	38,031
00	CLARK STATE COMM COLLEGE	325,272	0.12%	7,260
00	JEFFERSON COMM COLLEGE	25,020	0.01%	558
00	OWENS STATE COMM COLLEGE	8,481,480	3.18%	189,304
00	STARK STATE COLLEGE of TECHNOLOGY	1,723,166	0.65%	38,461
00	EDISON STATE COMM COLLEGE	178,153	0.07%	3,976
00	MARION TECHNICAL COLLEGE	0	0.00%	0
00	CAS	0	0.00%	0
TOTAL FOR FY 2000		\$266,375,427	100.00%	\$5,945,418

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 2001	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
01	OHIO BOARD OF REGENTS	4,939,150	1.68%	179,219
01	BOWLING GREEN STATE UNIVERSITY	12,210,147	4.16%	443,050
01	UNIVERSITY OF AKRON	14,106,940	4.80%	511,876
01	CENTRAL STATE UNIVERSITY	3,223,055	1.10%	116,950
01	CLEVELAND STATE UNIVERSITY	27,065,403	9.21%	982,079
01	UNIVERSITY OF CINCINNATI	48,468,290	16.50%	1,758,691
01	KENT STATE UNIVERSITY	19,389,036	6.60%	703,539
01	WRIGHT STATE UNIVERSITY	16,116,150	5.49%	584,781
01	MIAMI UNIVERSITY	16,899,553	5.75%	613,207
01	OHIO UNIVERSITY	26,142,367	8.90%	948,586
01	N.E. OHIO COLLEGE OF MED	863,493	0.29%	31,332
01	MEDICAL COLLEGE OF OHIO	3,269,811	1.11%	118,646
01	CASE WESTERN RESERVE UNIVERSITY	1,135,574	0.39%	41,205
01	OHIO STATE UNIVERSITY	50,111,880	17.06%	1,818,329
01	AGRICULTURAL R & D CENTER	0	0.00%	0
01	SOUTHERN STATE COMM COLLEGE	1,046,223	0.36%	37,963
01	SHAWNEE STATE UNIVERSITY	566,222	0.19%	20,546
01	UNIVERSITY OF TOLEDO	7,434,647	2.53%	269,769
01	YOUNGSTOWN STATE UNIVERSITY	4,297,749	1.46%	155,946
01	RIO GRANDE COMM COLLEGE	929,652	0.32%	33,733
01	WASHINGTON STATE COMM COLLEGE	206,399	0.07%	7,489
01	CINCINNATI STATE TECH COMM COLL	204,777	0.07%	7,430
01	MUSKINGUM AREA TECH COLLEGE	3,160,009	1.08%	114,662
01	HOCKING TECH COLLEGE	2,105,153	0.72%	76,386
01	TERRA STATE COMM COLLEGE	511,434	0.17%	18,558
01	AGRICULTURAL TECH COLLEGE	0	0.00%	0
01	BELMONT TECHNICAL COLLEGE	190,513	0.06%	6,913
01	CENTRAL OHIO TECH COLLEGE	477,057	0.16%	17,310
01	SINCLAIR COMM COLLEGE	3,736,271	1.27%	135,572
01	CUYAHOGA COMM COLLEGE	2,651,037	0.90%	96,194
01	LAKELAND COMM COLLEGE	4,074,035	1.39%	147,828
01	NORTH CENTRAL TECH COLLEGE	734,075	0.25%	26,636
01	LIMA TECHNICAL COLLEGE	331,708	0.11%	12,036
01	NORTHWEST STATE COMM COLLEGE	242,392	0.08%	8,795
01	LORAIN COUNTY COMM COLLEGE	1,306,053	0.44%	47,391
01	COLUMBUS STATE COMM COLLEGE	4,961,462	1.69%	180,029
01	CLARK STATE COMM COLLEGE	312,534	0.11%	11,340
01	JEFFERSON COMM COLLEGE	133,453	0.05%	4,842
01	OWENS STATE COMM COLLEGE	910,166	0.31%	33,026
01	STARK STATE COLLEGE of TECHNOLOGY	1,639,392	0.56%	59,486
01	EDISON STATE COMM COLLEGE	851,898	0.29%	30,911
01	MARION TECHNICAL COLLEGE	311,238	0.11%	11,293
01	CAS	8,527	0.00%	309
01	OH EDU TELECOMMUNICATIONS	6,455,166	2.20%	234,228
	TOTAL FOR FY 2001	\$293,730,090	100.00%	\$10,658,111

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 2002	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
02	OHIO BOARD OF REGENTS	2,051,101	0.64%	59,693
02	BOWLING GREEN STATE UNIVERSITY	22,324,550	6.97%	649,712
02	UNIVERSITY OF AKRON	15,564,820	4.86%	452,983
02	CENTRAL STATE UNIVERSITY	3,345,243	1.05%	97,357
02	CLEVELAND STATE UNIVERSITY	8,515,470	2.66%	247,826
02	UNIVERSITY OF CINCINNATI	36,419,489	11.38%	1,059,917
02	KENT STATE UNIVERSITY	23,363,171	7.30%	679,939
02	WRIGHT STATE UNIVERSITY	18,327,281	5.73%	533,379
02	MIAMI UNIVERSITY	22,189,130	6.93%	645,771
02	OHIO UNIVERSITY	32,795,781	10.25%	954,456
02	N.E. OHIO COLLEGE OF MED	1,870,832	0.58%	54,447
02	MEDICAL COLLEGE OF OHIO	7,068,031	2.21%	205,701
02	CASE WESTERN RESERVE UNIVERSITY	1,873,916	0.59%	54,537
02	OHIO STATE UNIVERSITY	50,865,988	15.89%	1,480,353
02	AGRICULTURAL R & D CENTER	0	0.00%	0
02	SOUTHERN STATE COMM COLLEGE	353,938	0.11%	10,301
02	SHAWNEE STATE UNIVERSITY	2,042,202	0.64%	59,434
02	UNIVERSITY OF TOLEDO	8,584,246	2.68%	249,827
02	YOUNGSTOWN STATE UNIVERSITY	4,685,836	1.46%	136,372
02	RIO GRANDE COMM COLLEGE	478,814	0.15%	13,935
02	WASHINGTON STATE COMM COLLEGE	541,489	0.17%	15,759
02	CINCINNATI STATE TECH COMM COLLEGE	1,730,830	0.54%	50,372
02	MUSKINGUM AREA TECH COLLEGE	1,696,144	0.53%	49,363
02	HOCKING TECH COLLEGE	4,603,426	1.44%	133,974
02	TERRA STATE COMM COLLEGE	409,571	0.13%	11,920
02	AGRICULTURAL TECH COLLEGE	0	0.00%	0
02	BELMONT TECHNICAL COLLEGE	2,553	0.00%	74
02	CENTRAL OHIO TECH COLLEGE	119,420	0.04%	3,475
02	SINCLAIR COMM COLLEGE	4,586,127	1.43%	133,470
02	CUYAHOGA COMM COLLEGE	14,583,489	4.56%	424,423
02	LAKELAND COMM COLLEGE	926,769	0.29%	26,972
02	NORTH CENTRAL TECH COLLEGE	1,627,767	0.51%	47,373
02	LIMA TECHNICAL COLLEGE	110,867	0.03%	3,227
02	NORTHWEST STATE COMM COLLEGE	1,340,016	0.42%	38,998
02	LORAIN COUNTY COMM COLLEGE	2,305,172	0.72%	67,087
02	COLUMBUS STATE COMM COLLEGE	13,039,516	4.07%	379,489
02	CLARK STATE COMM COLLEGE	216,693	0.07%	6,306
02	JEFFERSON COMM COLLEGE	80,193	0.03%	2,334
02	OWENS STATE COMM COLLEGE	3,877,480	1.21%	112,846
02	STARK STATE COLLEGE of TECHNOLOGY	1,916,078	0.60%	55,764
02	EDISON STATE COMM COLLEGE	391,935	0.12%	11,406
02	MARION TECHNICAL COLLEGE	516,058	0.16%	15,019
02	CAS	85,676	0.03%	2,493
02	OH EDU TELECOMMUNICATIONS	2,680,151	0.84%	78,000
	TOTAL FOR FY 2002	\$320,107,260	100.00%	\$9,316,085

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 2003	INSTITUTION	EXPENDITURE	% OF TOTAL CAPITAL EXP	ALLOCATION OF TOTAL INTEREST EXPENSE
03	OHIO BOARD OF REGENTS	81,090	0.06%	10,763
03	BOWLING GREEN STATE UNIVERSITY	2,100,511	1.66%	278,789
03	UNIVERSITY OF AKRON	9,073,547	7.16%	1,204,280
03	CENTRAL STATE UNIVERSITY	1,773,055	1.40%	235,327
03	CLEVELAND STATE UNIVERSITY	1,613,307	1.27%	214,125
03	UNIVERSITY OF CINCINNATI	34,021,549	26.83%	4,515,485
03	KENT STATE UNIVERSITY	4,939,850	3.90%	655,638
03	WRIGHT STATE UNIVERSITY	8,071,205	6.37%	1,071,245
03	MIAMI UNIVERSITY	2,191,484	1.73%	290,863
03	OHIO UNIVERSITY	2,920,615	2.30%	387,636
03	N.E. OHIO COLLEGE OF MED	246,479	0.19%	32,714
03	MEDICAL COLLEGE OF OHIO	2,297,224	1.81%	304,897
03	CASE WESTERN RESERVE UNIVERSITY	0	0.00%	0
03	OHIO STATE UNIVERSITY	25,725,975	20.29%	3,414,461
03	AGRICULTURAL R & D CENTER	0	0.00%	0
03	SOUTHERN STATE COMM COLLEGE	79,489	0.06%	10,550
03	SHAWNEE STATE UNIVERSITY	320,299	0.25%	42,511
03	UNIVERSITY OF TOLEDO	6,519,414	5.14%	865,284
03	YOUNGSTOWN STATE UNIVERSITY	3,372,075	2.66%	447,556
03	RIO GRANDE COMM COLLEGE	24,536	0.02%	3,257
03	WASHINGTON STATE COMM COLLEGE	1,019,518	0.80%	135,315
03	CINCINNATI STATE TECH COMM COLLEGE	3,902,106	3.08%	517,904
03	MUSKINGUM AREA TECH COLLEGE	208,496	0.16%	27,672
03	HOCKING TECH COLLEGE	3,656,353	2.88%	485,287
03	TERRA STATE COMM COLLEGE	174,706	0.14%	23,188
03	AGRICULTURAL TECH COLLEGE	0	0.00%	0
03	BELMONT TECHNICAL COLLEGE	21,081	0.02%	2,798
03	CENTRAL OHIO TECH COLLEGE	225,581	0.18%	29,940
03	SINCLAIR COMM COLLEGE	930,271	0.73%	123,470
03	CUYAHOGA COMM COLLEGE	2,719,378	2.14%	360,927
03	LAKELAND COMM COLLEGE	140,648	0.11%	18,667
03	NORTH CENTRAL TECH COLLEGE	117,840	0.09%	15,640
03	LIMA TECHNICAL COLLEGE	1,806	0.00%	240
03	NORTHWEST STATE COMM COLLEGE	0	0.00%	0
03	LORAIN COUNTY COMM COLLEGE	96,512	0.08%	12,809
03	COLUMBUS STATE COMM COLLEGE	103,869	0.08%	13,786
03	CLARK STATE COMM COLLEGE	236,336	0.19%	31,367
03	JEFFERSON COMM COLLEGE	45,848	0.04%	6,085
03	OWENS STATE COMM COLLEGE	1,368,414	1.08%	181,622
03	STARK STATE COLLEGE of TECHNOLOGY	3,812,455	3.01%	506,005
03	EDISON STATE COMM COLLEGE	648,434	0.51%	86,063
03	MARION TECHNICAL COLLEGE	13,823	0.01%	1,835
03	CAS	N/A	0.00%	0
03	OH EDU TELECOMMUNICATIONS	1,965,422	1.55%	260,859
	TOTAL FOR FY 2003	\$126,780,600	100.00%	\$16,826,861

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 2004	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
04	OHIO BOARD OF REGENTS	2,143,154	1.94%	176,328
04	BOWLING GREEN STATE UNIVERSITY	671,046	0.61%	55,210
04	UNIVERSITY OF AKRON	3,220,812	2.91%	264,992
04	CENTRAL STATE UNIVERSITY	540,363	0.49%	44,458
04	CLEVELAND STATE UNIVERSITY	3,977,791	3.60%	327,273
04	UNIVERSITY OF CINCINNATI	8,823,859	7.98%	725,983
04	KENT STATE UNIVERSITY	11,325,249	10.24%	931,785
04	WRIGHT STATE UNIVERSITY	6,771,965	6.12%	557,164
04	MIAMI UNIVERSITY	6,321,437	5.72%	520,096
04	OHIO UNIVERSITY	5,935,946	5.37%	488,380
04	N.E. OHIO COLLEGE OF MED	993,219	0.90%	81,717
04	MEDICAL COLLEGE OF OHIO	854,978	0.77%	70,343
04	CASE WESTERN RESERVE UNIVERSITY	1,937,073	1.75%	159,373
04	OHIO STATE UNIVERSITY	26,532,124	24.00%	2,182,932
04	AGRICULTURAL R & D CENTER	0	0.00%	0
04	SOUTHERN STATE COMM COLLEGE	685,935	0.62%	56,435
04	SHAWNEE STATE UNIVERSITY	234,403	0.21%	19,285
04	UNIVERSITY OF TOLEDO	2,164,672	1.96%	178,098
04	YOUNGSTOWN STATE UNIVERSITY	3,260,788	2.95%	268,281
04	RIO GRANDE COMM COLLEGE	0	0.00%	0
04	WASHINGTON STATE COMM COLLEGE	377,840	0.34%	31,087
04	CINCINNATI STATE TECH COMM COLLEGE	4,065,329	3.68%	334,475
04	MUSKINGUM AREA TECH COLLEGE	360,889	0.33%	29,692
04	HOCKING TECH COLLEGE	234,883	0.21%	19,325
04	TERRA STATE COMM COLLEGE	220,844	0.20%	18,170
04	AGRICULTURAL TECH COLLEGE	0	0.00%	0
04	BELMONT TECHNICAL COLLEGE	239,073	0.22%	19,670
04	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
04	SINCLAIR COMM COLLEGE	1,511,565	1.37%	124,364
04	CUYAHOGA COMM COLLEGE	674,668	0.61%	55,508
04	LAKELAND COMM COLLEGE	198,318	0.18%	16,317
04	NORTH CENTRAL TECH COLLEGE	417,774	0.38%	34,372
04	LIMA TECHNICAL COLLEGE	2,361,561	2.14%	194,298
04	NORTHWEST STATE COMM COLLEGE	184,215	0.17%	15,156
04	LORAIN COUNTY COMM COLLEGE	1,141,654	1.03%	93,930
04	COLUMBUS STATE COMM COLLEGE	2,448,581	2.21%	201,457
04	CLARK STATE COMM COLLEGE	184,535	0.17%	15,183
04	JEFFERSON COMM COLLEGE	0	0.00%	0
04	OWENS STATE COMM COLLEGE	5,966,713	5.40%	490,912
04	STARK STATE COLLEGE of TECHNOLOGY	2,134,211	1.93%	175,592
04	EDISON STATE COMM COLLEGE	62,160	0.06%	5,114
04	MARION TECHNICAL COLLEGE	13,556	0.01%	1,115
04	CAS	N/A	0.00%	0
04	OH EDU TELECOMMUNICATIONS	1,377,850	1.25%	113,363
	TOTAL FOR FY 2004	\$110,571,032	100.00%	\$9,097,236

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2005  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2005

FISCAL YEAR 2005	INSTITUTION	ALLOCATION OF		
		EXPENDITURE	% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
05	OHIO BOARD OF REGENTS	14,641	0.01%	1,795
05	BOWLING GREEN STATE UNIVERSITY	1,910,982	1.86%	234,268
05	UNIVERSITY OF AKRON	820,085	0.80%	100,535
05	CENTRAL STATE UNIVERSITY	1,657,915	1.61%	203,245
05	CLEVELAND STATE UNIVERSITY	3,144,128	3.05%	385,441
05	UNIVERSITY OF CINCINNATI	38,506,867	37.39%	4,720,581
05	KENT STATE UNIVERSITY	4,212,836	4.09%	516,454
05	WRIGHT STATE UNIVERSITY	3,346,723	3.25%	410,277
05	MIAMI UNIVERSITY	1,479,373	1.44%	181,357
05	OHIO UNIVERSITY	4,198,977	4.08%	514,755
05	N.E. OHIO COLLEGE OF MED	79,912	0.08%	9,797
05	MEDICAL COLLEGE OF OHIO	578,512	0.56%	70,920
05	CASE WESTERN RESERVE UNIVERSITY	2,958,420	2.87%	362,675
05	OHIO STATE UNIVERSITY	21,219,679	20.60%	2,601,334
05	AGRICULTURAL R & D CENTER	0	0.00%	0
05	SOUTHERN STATE COMM COLLEGE	119,442	0.12%	14,643
05	SHAWNEE STATE UNIVERSITY	1,310,183	1.27%	160,616
05	UNIVERSITY OF TOLEDO	4,262,688	4.14%	522,566
05	YOUNGSTOWN STATE UNIVERSITY	4,992,177	4.85%	611,994
05	RIO GRANDE COMM COLLEGE	80,879	0.08%	9,915
05	WASHINGTON STATE COMM COLLEGE	23,465	0.02%	2,877
05	CINCINNATI STATE TECH COMM COLLEGE	89,866	0.09%	11,017
05	MUSKINGUM AREA TECH COLLEGE	0	0.00%	0
05	HOCKING TECH COLLEGE	98,656	0.10%	12,094
05	TERRA STATE COMM COLLEGE	86,259	0.08%	10,575
05	AGRICULTURAL TECH COLLEGE	0	0.00%	0
05	BELMONT TECHNICAL COLLEGE	0	0.00%	0
05	CENTRAL OHIO TECH COLLEGE	0	0.00%	0
05	SINCLAIR COMM COLLEGE	518,600	0.50%	63,575
05	CUYAHOGA COMM COLLEGE	2,435,082	2.36%	298,518
05	LAKELAND COMM COLLEGE	469,700	0.46%	57,581
05	NORTH CENTRAL TECH COLLEGE	0	0.00%	0
05	LIMA TECHNICAL COLLEGE	516,591	0.50%	63,329
05	NORTHWEST STATE COMM COLLEGE	200,000	0.19%	24,518
05	LORAIN COUNTY COMM COLLEGE	285,408	0.28%	34,988
05	COLUMBUS STATE COMM COLLEGE	1,358,608	1.32%	166,553
05	CLARK STATE COMM COLLEGE	0	0.00%	0
05	JEFFERSON COMM COLLEGE	254,364	0.25%	31,183
05	OWENS STATE COMM COLLEGE	1,157,170	1.12%	141,858
05	STARK STATE COLLEGE of TECHNOLOGY	335,785	0.33%	41,164
05	EDISON STATE COMM COLLEGE	44,719	0.04%	5,482
05	MARION TECHNICAL COLLEGE	229,442	0.22%	28,127
05	CAS	N/A	0.00%	0
05	OH EDU TELECOMMUNICATIONS	N/A	0.00%	0
	TOTAL FOR FY 2005	\$102,998,137	100.00%	\$12,626,606

THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

FISCAL YEAR 2006	INSTITUTION	EXPENDITURE	ALLOCATION OF	
			% OF TOTAL CAPITAL EXP	TOTAL INTEREST EXPENSE
06	OHIO BOARD OF REGENTS	7,761,946	2.83%	195,718
06	BOWLING GREEN STATE UNIVERSITY	1,888,240	0.69%	47,612
06	UNIVERSITY OF AKRON	9,576,739	3.49%	241,478
06	CENTRAL STATE UNIVERSITY	9,425,878	3.44%	237,674
06	CLEVELAND STATE UNIVERSITY	6,610,500	2.41%	166,684
06	UNIVERSITY OF CINCINNATI	25,623,098	9.34%	646,088
06	KENT STATE UNIVERSITY	7,768,333	2.83%	195,879
06	WRIGHT STATE UNIVERSITY	19,124,166	6.97%	482,217
06	MIAMI UNIVERSITY	13,128,781	4.79%	331,043
06	OHIO UNIVERSITY	19,021,182	6.94%	479,620
06	N.E. OHIO COLLEGE OF MED	1,704,416	0.62%	42,977
06	MEDICAL UNIVERSITY OF OHIO (MEDICAL COL	3,177,299	1.16%	80,116
06	CASE WESTERN RESERVE UNIVERSITY	9,923,822	3.62%	250,230
06	OHIO STATE UNIVERSITY	91,744,135	33.45%	2,313,333
06	AGRICULTURAL R & D CENTER	0	0.00%	0
06	SOUTHERN STATE COMM COLLEGE	223,254	0.08%	5,629
06	SHAWNEE STATE UNIVERSITY	1,975,729	0.72%	49,818
06	UNIVERSITY OF TOLEDO	6,267,951	2.29%	158,047
06	YOUNGSTOWN STATE UNIVERSITY	5,333,324	1.94%	134,480
06	RIO GRANDE COMM COLLEGE	0	0.00%	0
06	WASHINGTON STATE COMM COLLEGE	573,469	0.21%	14,460
06	CINCINNATI STATE TECH COMM COLLEGE	3,030,320	1.10%	76,410
06	ZANE STATE COLLEGE (MUSKINGUM AREA TECH	89,170	0.03%	2,248
06	HOCKING TECH COLLEGE	267,848	0.10%	6,754
06	TERRA STATE COMM COLLEGE	70,105	0.03%	1,768
06	AGRICULTURAL TECH COLLEGE	0	0.00%	0
06	BELMONT TECHNICAL COLLEGE	66,601	0.02%	1,679
06	CENTRAL OHIO TECH COLLEGE	364,700	0.13%	9,196
06	SINCLAIR COMM COLLEGE	4,894,623	1.78%	123,418
06	CUYAHOGA COMM COLLEGE	5,165,017	1.88%	130,236
06	LAKELAND COMM COLLEGE	2,585,421	0.94%	65,192
06	NORTH CENTRAL TECH COLLEGE	390,928	0.14%	9,857
06	JAMES A. RHODES STATE COLLEGE (LIMA TECH	108,541	0.04%	2,737
06	NORTHWEST STATE COMM COLLEGE	110,633	0.04%	2,790
06	LORAIN COUNTY COMM COLLEGE	635,734	0.23%	16,030
06	COLUMBUS STATE COMM COLLEGE	6,730,619	2.45%	169,713
06	CLARK STATE COMM COLLEGE	920,423	0.34%	23,209
06	JEFFERSON COMM COLLEGE	1,496,339	0.55%	37,730
06	OWENS STATE COMM COLLEGE	3,016,440	1.10%	76,060
06	STARK STATE COLLEGE of TECHNOLOGY	2,949,117	1.08%	74,362
06	EDISON STATE COMM COLLEGE	106,516	0.04%	2,686
06	MARION TECHNICAL COLLEGE	75,345	0.03%	1,900
06	CAS	N/A	0.00%	0
06	OH EDU TELECOMMUNICATIONS	0	0.00%	0
06	ETECH OHIO COMMISSION	338,101	0.12%	8,525
	TOTAL FOR FY 2006	\$274,264,803	100.00%	\$6,915,601



THE OHIO BOARD OF REGENTS  
 ALLOCATION OF INTEREST PAYMENTS MADE IN FISCAL YEAR 2006  
 FOR HIGHER EDUCATION FACILITIES BONDS ISSUED FROM FY 1981 THROUGH FY 2006

Total 81-06	Institution	Allocation of Gross Interest Expense	Allocation of Total Net Interest Expense	% of Total
Total	BOWLING GREEN STATE UNIVERSIT	\$3,378,909	\$3,222,984	3.0%
Total	UNIVERSITY OF AKRON	\$4,794,858	\$4,573,591	4.2%
Total	CENTRAL STATE UNIVERSITY	\$1,931,213	\$1,842,093	1.7%
Total	CLEVELAND STATE UNIVERSITY	\$5,666,254	\$5,404,775	5.0%
Total	UNIVERSITY OF CINCINNATI	\$20,136,989	\$19,207,732	17.7%
Total	KENT STATE UNIVERSITY	\$6,625,817	\$6,320,057	5.8%
Total	WRIGHT STATE UNIVERSITY	\$6,625,299	\$6,319,563	5.8%
Total	MIAMI UNIVERSITY	\$4,792,853	\$4,571,678	4.2%
Total	OHIO UNIVERSITY	\$6,285,628	\$5,995,567	5.5%
Total	N.E. OHIO COLLEGE OF MED	\$801,685	\$764,690	0.7%
Total	MEDICAL COLLEGE OF OHIO	\$1,623,760	\$1,548,829	1.4%
Total	CASE WESTERN RESERVE UNIVERS	\$1,212,834	\$1,156,866	1.1%
Total	OHIO STATE UNIVERSITY	\$23,032,351	\$21,969,482	20.3%
Total	AGRICULTURAL R & D CENTER	\$5,496	\$5,242	0.0%
Total	SOUTHERN STATE COMM COLLEGE	\$402,400	\$383,831	0.4%
Total	SHAWNEE STATE UNIVERSITY	\$1,155,706	\$1,102,374	1.0%
Total	UNIVERSITY OF TOLEDO	\$4,775,989	\$4,555,592	4.2%
Total	YOUNGSTOWN STATE UNIVERSITY	\$3,086,828	\$2,944,381	2.7%
Total	RIO GRANDE COMM COLLEGE	\$268,191	\$255,815	0.2%
Total	WASHINGTON STATE COMM COLLEG	\$425,499	\$405,864	0.4%
Total	CINCINNATI STATE TECH COMM	\$1,469,438	\$1,401,628	1.3%
Total	MUSKINGUM AREA TECH COLLEGE	\$361,175	\$344,508	0.3%
Total	HOCKING TECH COLLEGE	\$1,137,404	\$1,084,917	1.0%
Total	TERRA STATE COMM COLLEGE	\$279,067	\$266,189	0.2%
Total	AGRICULTURAL TECH COLLEGE	\$970	\$925	0.0%
Total	BELMONT TECHNICAL COLLEGE	\$102,789	\$98,045	0.1%
Total	CENTRAL OHIO TECH COLLEGE	\$225,787	\$215,368	0.2%
Total	SINCLAIR COMM COLLEGE	\$1,422,578	\$1,356,931	1.3%
Total	CUYAHOGA COMM COLLEGE	\$2,464,731	\$2,350,992	2.2%
Total	LAKELAND COMM COLLEGE	\$809,831	\$772,460	0.7%
Total	NORTH CENTRAL TECH COLLEGE	\$348,152	\$332,086	0.3%
Total	LIMA TECHNICAL COLLEGE	\$882,691	\$841,958	0.8%
Total	NORTHWEST STATE COMM COLLEG	\$304,516	\$290,464	0.3%
Total	LORAIN COUNTY COMM COLLEGE	\$522,828	\$498,701	0.5%
Total	COLUMBUS STATE COMM COLLEGE	\$1,786,700	\$1,704,250	1.6%
Total	CLARK STATE COMM COLLEGE	\$391,725	\$373,649	0.3%
Total	JEFFERSON COMM COLLEGE	\$170,678	\$162,801	0.2%
Total	OWENS STATE COMM COLLEGE	\$1,577,084	\$1,504,307	1.4%
Total	STARK STATE COLLEGE of TECHNO	\$1,189,453	\$1,134,563	1.0%
Total	EDISON STATE COMM COLLEGE	\$288,184	\$274,885	0.3%
Total	MARION TECHNICAL COLLEGE	\$116,799	\$111,409	0.1%
Total	CAS	\$4,239	\$4,044	0.0%
Total	OH EDU TELECOMMUNICATIONS	\$701,937	\$669,545	0.6%
Total	ETECH OHIO COMMISSION	\$8,718	\$8,315	0.0%

TOTAL FY 1981 to FY 2006	\$113,596,035	\$108,353,946	100.0%
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